



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

पृष्ठ 29]

शिमला, शनिवार, 2 मई, 1981/12 वैशाख, 1903

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2 मई, 1981/12 वैशाख, 1903 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्तियां अनाधारण राजपत्र, हिमाचल प्रदेश में प्रकाशित हुईं:—

विज्ञप्ति की संख्या	विभाग का नाम	विषय
संख्यांक डब्ल्यू० एल० पी० (3) 5/75-II, दिनांक 16 अप्रैल, 1981.	भाषा एवं संस्कृति विभाग	1 मई, 1981 के दिन को हिमाचल प्रदेश प्राचीन संस्मारक तथा पुरातत्वीय स्थल और अवशेष अधिनियम, 1976 (1976 का अधिनियम संख्या 32) के प्रवृत्त होने की तिथि के रूप में नियत करना, (इसके अंग्रेजी रूपान्तर सहित)।
No. 1-6/761-Tpt., dated the 21st April, 1981.	Transport Department	Appointing Sarvshri Gopal Chander Negi Advocate, Holly lodge, Jakhu Road, Simla and Mohtu Ram of village Shilla (Paonta). Sirmur district as non-official members of the State Transport Authority Himachal Pradesh.
संख्या 1-9/81-वि० स०, दिनांक 9 अप्रैल, 1981.	विधान सभा सचिवालय	हिमाचल प्रदेश विनियोग विधेयक, 1981 (1981 का विधेयक संख्यांक 13) (इसके अंग्रेजी रूपान्तर सहित)।

भाग 1—वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि

हिमाचल प्रदेश सरकार

कार्मिक विभाग

सचिवालय प्रशासन सेवाएं-II

अधिसूचनाएं

शिमला-171002, 8 जनवरी, 1981

नं० का० स० प्र०-II-ख(10)2/79.—श्री जय राम ठाकुर, अनुभाग अधिकारी, हिमाचल प्रदेश सचिवालय, जो सुरक्षा महा-निदेशालय में प्रतिनियुक्ति पर हैं, वित्त विभाग के कार्यालय जापन सं० 2-3/71-फिन (रेग)-III, दिनांक 12-8-74 के अनुसरण में 31-1-1981 (अपराह्न) को अधिवर्षता पर सेवा निवृत्त होंगे।

हस्ताक्षरित,
अवर सचिव (प्रशासन)।

Simla-2, the 4th April, 1981

No. 10-2/72-DP-Apptt.—In exercise of the powers conferred by sub-section (1) of section 20 of the Code of Criminal Procedure, 1973, the Governor, Himachal Pradesh, is pleased to appoint Shri Nokhu Ram, Naib Tehsildar, Bali Chowki to be the Executive Magistrate, with all the powers of an Executive Magistrate under the said Code to be exercised within the local limits of Sub-Tehsil Bali Chowki, District Mandi, with immediate effect.

Simla-2, the 4th April, 1981

No. PER(A-I)-A(2)-1/76.—In exercise of the powers conferred by Section 133 of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974), the Governor, Himachal Pradesh is pleased to specially empower the General Assistant to Deputy Commissioner, Kangra to exercise all the powers under this Section of the said Code within the local limits of Kangra district, with immediate effect.

Sd/-
Deputy Secretary.

Simla-2, the 6th April, 1981

No. PER(A-I)-1-18/78.—The Governor, Himachal Pradesh is pleased to appoint Shri Madan Lal Sud, substantive Section Officer, Himachal Pradesh Secretariat to officiate purely on temporary basis as Under Secretary (Non-HPAS) to the Government of Himachal Pradesh with effect from 6th April, 1981 vice Shri J. N. Chauhan, promoted as Deputy Secretary (Non-HPAS) to the Government of Himachal Pradesh vide this department notification of even number, dated 31-3-1981 and to post him as Under Secretary to Himachal Pradesh Government in the departments of P.W.D., Housing, Excise and Taxation till further orders.

2. This promotion being purely on temporary basis shall not confer any right on him to the continuance/promotion/appointment/seniority to the post of Under Secretary (Non-HPAS) to the Government of Himachal Pradesh.

Simla-2, the 9th April, 1981

No. PER (A-I) 1-18/73.—The Governor, Himachal Pradesh, is pleased to order the following appointments purely on temporary basis:—

1. Shri Sansar Chand Sud (substantive Section Officer, H. P. Sectt.) who was promoted to

officiate as Under Secretary (Non-HPAS) to the Government of Himachal Pradesh purely on temporary basis vice Shri Narain Singh promoted as Deputy Secretary (Non-HPAS) and posted as Director of Departmental Enquiries, H.P. vide this Department's Notification No. 3-19/73-DP (Apptt.), dated 20-12-80, is now appointed as Under Secretary (Non-HPAS) to the Government of Himachal Pradesh vice Shri Narain Singh, Under Secretary (Non-HPAS) proceeded on leave with effect from 7-3-1981. Shri Sansar Chand Sud will continue as Director of Departmental Enquiries, Himachal Pradesh; and

2. Shri M. L. Sud (substantive Section Officer, H.P. Secretariat) who appointed to officiate as Under Secretary (Non-HPAS) to the Government of Himachal Pradesh purely on temporary basis vice Shri J. N. Chauhan promoted as Deputy Secretary (Non-HPAS) of the Government of Himachal Pradesh and posted as Under Secretary to the Government of Himachal Pradesh in the Departments of Public works Department, Excise and Taxation and Housing vide this Department's Notification No. 3-26/69-DP (Apptt.) Vol-II, dated 13-1-1981, is now appointed as Under Secretary to the Government of Himachal Pradesh purely on temporary basis vice Shri Devi Singh Negi, Under Secretary (Welfare) proceeded on leave with effect from 16-3-1981 and posted as Under Secretary in the Department of Welfare.

K. C. PANDEYA,
Chief Secretary.

कृषि विभाग

अधिसूचना

शिमला-171002, 29 जनवरी, 1981

संख्या एग्र० (डी) (6)-4/77-II.—इस विभाग की अधिसूचना संख्या एग्र० (डी) (6)-4/77-पार्ट, दिनांक 13 जुलाई, 1979 के अधिक्रमण में हिमाचल प्रदेश के राज्यपाल, कृषि उन्नयन मण्डल अधिनियम, 1969 (1970 का अधिनियम सं० 9) की धारा 35 की उप-धारा 4 (2) के अन्तर्गत निहित शक्तियों का प्रयोग करते हुए, उक्त अधिनियम की अनुसूचि में क्रम संख्या 1,2,3 11(2) व 11(3) पर जिन मदों, अर्थात् खाद्यान्नों, दालों, तिलहन तथा गुड़ शक्कर एवं खाण्डसारी का उल्लेख है, इनको, जहाँ तक इनका सम्बन्ध शिमला, सोलन तथा कुल्लू में स्थित मार्केट कमेटियों से है, उक्त अनुसूचित में जोड़ने के पुरस्त सहर्ष आदेश देते हैं।

(Authorised English Text of the Govt. Notification no agr.D(6)-4/77-II, dated the 28th January, 1981 as Required under article 348(3) of the Constitution of India)

In supersession of this Department notification no. agr.-D (6)-4/77-part, dated the 13th July, 1979 and in exercise of this powers vested in him under sub-section (2) of section 35 of the Himachal Pradesh Agriculture Produce Markets Act, 1969 (Act No. 9 of 1970), the Governor of Himachal Pradesh is pleased to order that items Nos 1,2,3 and 11 (2) and 11(3), namely, cereals, pulses, oilseeds and Gur-Shakkar and Khandasari of the schedule to the said act, so far as these relate to the market Committees of Simla, Solan and Kulu districts shall stand included in the said schedule with immediate effect.

By order,

B. C. NEGI,
Secretary.

शिक्षा विभाग

अधिसूचना

शिमला-2, 24 जनवरी, 1981

MULTIPURPOSE PROJECTS AND POWER
DEPARTMENT

NOTIFICATION

Simla-171002, the 26th December, 1980

No. MPP-&P (5)-11/80.—Agreement made between the Himachal Pradesh State Electricity Board and the Government of Himachal Pradesh through the Secretary (MPP & Power) for the construction of 132-K. V. Tower Line from Giri-Nagar to Paonta in Sirmur district is hereby published in the Extra-ordinary Gazette for the information of General Public under Section-42, of the Land Acquisition Act 1894.

Sd/-

Deputy Secretary

AGREEMENT

This Agreement is made on the 19th Day of December, 1980, between the Himachal Pradesh State Electricity Board having its headquarters at Simla (as statutory body incorporated under the provision of the Electricity (Supply) Act, 1948 (Act No. LIV of 1948) through Shri H.S. Dubey, Chairman, Himachal Pradesh State Electricity Board (herein called "The Company" which expression shall, unless the context otherwise required, include his successors in office and assignees) of the one part and the Governor of Himachal Pradesh, through the Secretary (M.P.P. & P.). Government of Himachal Pradesh (hereinafter called "The Governor" which expression shall, unless the context otherwise require, include his successors in office and assignees) of the other part.

Whereas for the purpose of the construction of 132 KV Tower Line from Giri Nagar to Paonta in Sirmur district, the company has applied to the Government of Himachal Pradesh for the acquisition under the provisions of the Land Acquisition Act, 1894, for the piece of land containing an area of 0-10 bigha, as per detail noted in the specification below situated in the village Paonta, Tehsil Paonta, District Sirmour, and more particularly described in the schedule hereto and delineated in the plan hereunto annexed;

And whereas the said Government of Himachal Pradesh being satisfied by an enquiry held under section 40, of the said Act that the proposed acquisition is needed for the aforesaid purpose and that the said work, is likely to prove useful to public, has consented to acquire on behalf of the Company, the piece of land herein before described;

And whereas the said Government of Himachal Pradesh has required the Company under the provision of section-41, of the above mentioned Act to enter into the Agreement with the Government hereinafter contained;

Now this indenture witnesseth that it is hereby agreed and declared as follows:—

1. On demand the Company shall and will pay to the said Government all and every amount in lieu of the said land tendered, paid for awarded or to be tendered, paid or awarded by the Collector under the Land Acquisition Act-1894, or by Court or Courts to which an appeal from the award of the paid Court may be preferred and all costs, charges and expenses of the proceeding in the aforesaid Courts, or otherwise incidental of the proposed acquisition or payable in respect thereof under the provisions of said Act.
2. On demand made by the said collector the obligations of the Company under the last preceding clause not being thereby, limited, the Company shall and will deposit with the said Collector such sum or sums of money as in his discretion, the said Collector may in anticipation estimate to be necessary for the purposes mentioned in the last preceding clause;

क्रम संख्या ख(13)-4/80-शिक्षा "क"—राज्यपाल, हिमाचल प्रदेश निम्नलिखित प्राध्यापकों (प्रथम श्रेणी) को उनके नामों के आगे दर्शाई तिथियों से सेवा निवृत्त करने के सहर्ष आदेश देते हैं :—

प्राध्यापकों के नाम तथा मौजूदा तैनाती का स्थान सेवा	निवृत्ति की तिथि
(1) श्री एम० एल० गुप्ता, प्रा० (जुलौजी) रा० म० ऊना, हि० प्रा०	30-6-1981 (उपरान्त)।
(2) श्री मोहन शर्मा, प्रा० (म्यूजिक) रा० कन्या महा०, शिमला-1	31-7-1981
(3) श्री एम० एल० कौल, प्रा० (अग्रेजी) रा० म०, धर्मशाला,	31-8-1981 (उपरान्त)।
(4) श्री एस० के० शर्मा, प्रा० (अथशान्) रा० म०, धर्मशाला।	28-2-1981 (उपरान्त)।
(5) श्री इन्द्र सिंह, प्राचार्य, रा० महाविद्यालय कुल्लू।	31-7-1981 (उपरान्त)।

हस्ताक्षरित,
सचिव।

सामान्य प्रशासन विभाग

"सी शाखा"

अधिसूचना

शिमला-2, 6 जनवरी, 1981

संख्या जी० ए० डी० सी० ए० (4) (डी)-49/78एण्ड-II.—हिमाचल प्रदेश के राज्यपाल महोदय, मन्त्रियों (हिमाचल प्रदेश) के वेतन तथा भत्ते अधिनियम, 1971 (1971 का अधिनियम संख्या-3) की धारा 7-क के अधीन निहित शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश के मन्त्रियों के (भवन निर्माण हेतु अधिम ऋण) नियम, 1979 के नियम में निम्नलिखित संशोधन सहर्ष करते हैं:—

"वर्तमान शब्द 'पैंतालीस हजार रुपये' के स्थान पर शब्द 'साठ हजार रुपये' प्रतिस्थापित किये जाएँ"।

आज्ञानुसार,
के० सी० पाण्डेय,
मुख्य सचिव।

HEALTH AND FAMILY WELFARE DEPARTMENT

NOTIFICATION

Simla- 171002, the 13th February, 1981

No. Health. (9)-3/80 (A):—On the recommendations of the Departmental Promotion Committee, the Governor, Himachal Pradesh, is pleased to promote the following Associate Professors as Professors in the scale of Rs. 1500-60-1800/100-2000/125/2-2500 with effect from 21-7-1980:—

Sl. No.	Name of Doctor	Department
1.	Dr. Mrs. Lalita Behal	Paediatrics
2.	Dr. D. Dass Gupta	Medicine
3.	Dr. R. K. Sexana	E.N.T.

2. The above officers will be on probation for a period of two years in the first instance.

R. C. GUPTA,
Secretary.

3. On payment by the Company of all demands under the foregoing first clause, or in the discretion of the said Government (on deposit by the Company of all estimated amounts as provided in the second clause), but not before possession shall have been taken under the provisions of the above mentioned Act, the Government shall make over possession of the said land to the Company and shall execute and do all such acts and deeds as may be necessary and proper for effectually vesting the same in the Company.
4. The said land shall be held by the Company for the purpose of such as construction of 132 KV Tower Line from Giri Nagar to Paonta in Sirmour district, as is hereinbefore mentioned and without the sanction in writing of the said Government first had and obtained for no other purpose whatsoever.
5. The construction of said 132 KV Tower Line from Giri Nagar to Paonta in Sirmour district, shall be completed (and fully equipped in all respects ready for use) within minimum period of 2 years from the date on which possession of the said land shall have been given to the Company;
6. Should the said land/Tower Line not be completed (and fully equipped in all respect ready for use) within the period stated in the last preceding clause or within such further period as in its discretion may be prescribed or allowed by the said Government) or should the said land at any time thereafter cease for a period of six consecutive months to be held and used or cease to be required for the purpose or purposes provided for in the foregoing fourth clause then and in any such case, the said Govt. may summarily reenter upon and take possession of the said land together with all land/building thereafter whether such land/building were erected before or after the transfer of the land to the Company and there upon the interest of the Company in the said land and building shall absolutely cease and determine.
7. On taking such possession the said Government may sell or otherwise deal with the said land and building as it may think proper:—
 - (i) Should the said Government sell the land with land/building the said Government after deducting the expenses incurred in connection with the said taking of possession and with such sale shall pay the proceeds to the Company.
 - (ii) Should the said Government decide not to sell the land the said Government shall retain the said land thereon in which case the Government shall repay to the company the market value as on the day of re-entry of all the land/Tower Line erected by the Company and all sums received from the Company in respect of all and every amount as provided in the foregoing first clause (less the statutory allowance of 15 per cent and less any amount received on account of trees and buildings which are not in existence at the time of resumption but will not repay any sums paid and received on accounts of costs, charges and expenses of acquisition.
 - (iii) Should the said Government decide to sell the land only upon such sale, the Governor, shall after deducting the expenses of taking possession and selling pay the balance of the proceeds of sale to the Company, together with the sum received from the Company in respect of the amount for the land (less the statutory allowance of 15 per cent and less any amount received from the Company on account of trees

and buildings etc. which are not existence at the time of resumption), but will not repay any sum paid and received on account of costs, charges and expenses of acquisition.

8. Should any dispute of difference arise touching or concerning the subject matter of this agreement or any convenient clause or thing herein contained, the same shall be referred to the Secretary (Law) to the Government, and opinion and the decision of the aforesaid Secretary (Law) upon such dispute or difference shall be final and conclusive and binding on the parties thereto.

In witness whereof Shri H. S. Dubey, Chairman, Himachal Pradesh State Electricity Board for and on behalf of the Himachal Pradesh State Electricity Board and Shri H. S. Dubey, Secretary (M.P.P.&P.) to Himachal Pradesh Government, Simla-2 for and on behalf of the Governor of Himachal Pradesh, have hereunto set their respective hands and seal on the day and year first above written

Witnesses.

1. S. PADMANABH,

Secretary,

H. P. State Electricity Board,
Simla-4.

Sd/-

Chairman,

H. P. State Electricity Board, Simla-4.

2. W. F. DESOUJA,

Member (Electrical),

H.P.S.E.B., Simla-4.

Witnesses.

Signed, sealed and delivered
by.....

1. अनुभाग अधिकारी (राजस्व ग शाखा)

हि 0 प्र 0 सचिवालय, शिमला-2,

2. Sd/-

Deputy Secretary, (M.P.P.&P.),
to the Government of Himachal Pradesh.

Sd/-

Secretary, (M.P.P.&P.),
to the Government of
Himachal Pradesh on
behalf of Governor of
Himachal Pradesh.

All that piece or parcel of land situated in village Paonta containing an area of 0-10-0 Bigha detailed as under:—

SPECIFICATION

Disttict: SIRMOUR

Tehsil: PAONTA

Village	Khasra No.	Area B. B. Bis.
1	2	3 4 5
PAONTA	354/105/1	0 10 0

Sd/-

Secretary.

Chairman,

H.P. State Elec. Board,
Simla-4.

कारागार विभाग

अधिसूचनाएं

शिमला-171002, 28 नवम्बर, 1980

संख्या पी०आर०ए०(5)-7/77.—राज्यपाल, हिमाचल प्रदेश, कारागार विभाग की समसंख्यक अधिसूचना दिनांक 23 अक्टूबर, 1979 तथा समसंख्यक अधिसूचना दिनांक 16 मई 1980 द्वारा पंजाब जेल मंत्रालय को दोहराने हेतु गठित की गई समिति की अवधि को दिनांक 24-10-80 से आगे तीन मास तक बढ़ाने की स्वीकृति प्रदान करते हैं।

2. The Governor, Himachal Pradesh, is further pleased to order the transfers and postings in respect of the above officers and others as under:—

Sl. No.	Name	From	To
1.	Shri S. D. Kathuria (on promotion)	On repatriation from H.P. Housing Board.	As Superintending Engineer, 4th Circle, Simla <i>vice</i> Shri O. P. Sablok promoted.
2.	Shri K. V. Jauhar (on promotion)	E.O. to C.E. IPH, H.P.P.W.D., Simla.	As Superintending Engineer, Giri Irrigation Circle, Nahan <i>vice</i> Shri S. B. Bijlani transferred.
3.	Shri Dilbagh Singh. (on promotion)	Executive Engineer, Simla Division III, Simla.	As Superintending Engineer, IPH Circle Una newly created.
4.	Sh. S. N. Bhatia (on promotion)	Liaison Officer, Water Supply, C.E. Office, Simla.	As Superintending Engineer, IPH Circle, Sundernagar <i>vice</i> Shri R. K. Sarkar, promoted.
5.	Shri S. B. Bijlani	Superintending Engineer, Giri Irrigation Circle, Nahan.	As Superintending Engineer (D-IPH) H.P.P.W.D., Simla <i>vice</i> Shri G. N. Ramaswamiah proceeding on leave.
6.	Shri S. K. Malhotra	On repatriation from Indian Drugs & Pharmaceuticals Ltd., New Delhi.	As Superintending Engineer, D-II Head Office H.P.P.W.D. Simla against a vacant post.

3. All the above officers will move immediately to the places of their postings after relinquishing the charge of the posts held by them. The above officers will be entitled joining time and T.T. A. as admissible under the rules.

Simla-2, the 22nd January, 1981

No. 1-43/75-PW (A)-Vol. V.—The Governor, Himachal Pradesh, is pleased to promote the following Assistant Engineers (Civil), Himachal Pradesh Public Works Department to the posts of Executive Engineer, Himachal Pradesh Public Works Department in the pay scale of Rs. 800-50-1300/50-1600 from the date of taking over the charge of the posts, purely on *ad hoc* basis for a period of six months:—

1. Shri R. D. Sharma.
2. Shri Kehar Singh.
3. Shri J. S. Katoch.
4. Shri Ashok Kumar.

2. The Governor, Himachal Pradesh, is further pleased to order the following transfers and postings of the Executive Engineers in Himachal Pradesh, Public Works Department in the public interest:—

Sl. No.	Name	From	To
1.	Sh. R. D. Sharma (on promotion)	B&R Sub-Division, Nalagarh.	B&R Division Theog <i>vice</i> Shri V. K. Khurana.
2.	Shri V. K. Khurana	B&R Division, Theog.	Executive Engineer (D), IV Circle, Simla <i>vice</i> Shri A. Chauhan.
3.	Shri A. Chauhan	Executive Engineer (D) IV Circle, Simla.	B&R Division, III, Simla against a vacant post.
4.	Shri Kehar Singh (on promotion)	IPH-Sub-Division, Sundernagar.	B&R Division, Karcham against a vacant post.
5.	Shri J. S. Katoch (on promotion)	B&R Sub-Division No. IV, Mandi.	Executive Engineer (D), IPH Circle, Simla <i>vice</i> Shri I. C. Kapoor transferred.
6.	Shri Ashok Kumar (on promotion)	B&R Sub-Division No. II, Chamba.	Liaison Officer, Head quarters <i>vice</i> Shri S.N. Bhatia promoted as S.E.
7.	Shri A. C. Verma	Under orders of transfer to IPH Division, Simla.	Executive Engineer P&D Unit at Head-quarters <i>vice</i> Shri R. G. Arya.
8.	Shri R. G. Arya	P&D Unit, Headquarters, Simla	Executive Engineer (Works) <i>vice</i> Shri K. V. Jauhar promoted as S.E.

3. All the officers will move immediately to the places of their postings after relinquishing the charge of the posts held by them.

4. All the officers are entitled to usual joining time and T.T.A. as admissible under the rules.

Simla-2, the 22nd January, 1981

No. 1-29/73-PWD.—The Governor, Himachal Pradesh, is pleased to promote the following Assistant Architects, Himachal Pradesh Public Works Department as Architects in the pay scale of Rs. 800-50-1300/50-1600 from the date of taking over the charge of the post, on *ad hoc* basis, for a period of three months in the first instance and to post them at the places noted against their names in each case:—

Sl. No.	Name	Place of posting
1.	Shri D. K. Chakravarty (on promotion)	On deputation to H.P. Housing Board, Simla. On promotion as Architect in H. P. Housing Board, Simla. Sr. Architect office, H.P., P.W.D., Simla.
2.	Shri S. K. Gangakhedkar (on promotion)	-do-
3.	Shri Inderjit Verma (on promotion)	-do-
4.	Shri Y. P. Gupta (on promotion)	-do-
5.	Shri Raghu Ram Sharma (on promotion)	-do-
6.	Shri G. S. Ghuman (on promotion)	-do-
7.	Shri Inderjeet Malhotra (on promotion)	-do-
8.	Shri Brij Lal Gupta (on promotion)	-do-

2. Their *ad hoc* appointment will not confer on them any right in the matter of regular appointment and seniority etc.

By order,
H. C. MALHOTRA,
Secretary.

शिमला-171002, 30 जनवरी, 1981

सं० लो०नि० (ख) 15-3/80.—हिमाचल प्रदेश टाउन और कन्टी प्लानिंग अधिनियम, 1977 (1977 का अधिनियम संख्या 12) की धारा 13 की उप-धारा (1) के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए राज्यपाल हिमाचल प्रदेश उपरलिखित विधेयक के उद्देश्य प्राप्ति के लिए कुल्लू एवं मनाली प्लानिंग एरिया बनाने का सहर्ष तुरन्त आदेश देते हैं, जिसकी सीमाएं निम्न प्रकार होंगी —

“कुल्लू प्लानिंग एरिया”

(1) उत्तर—पुलिस लाइन कुल्लू (वाशिंग) से व्यास नदी के दाहिने किनारे तक और हवाई नाला सड़क के बाएँ किनारे तक सीमावद्ध है।

(2) दक्षिण—कुटिया नाला व्यास नदी के बाएँ किनारे तक और व्यास नदी के दाहिने किनारे पर मेश नाला तक। खसरा नं० 899 और 1277/891 तक सीमावद्ध है।

(3) पूर्व—हवाई नाला सड़क की उपरी हद के साथ-साथ (लंगरी भट्टी) तक जिसके साथ खसरा नं० 230, 231, 233, 7649, 7514, 7613, 627, 693, 700, 701, 7335, 7449, 3827, 6082, 6083, 6108, 6109, 6112, 6102, 6141, 6140, 6139, 6144, 6145, 6328, 6329, 6338, 6358, 6359, 7423, 6571, 6563, 6510, 6507, 6461, 6457, 6495, 6493, 6829, 6830, 6832, 6833, 3839, 6845, 6847, 6760, 6764, 6763, 6884, 6891, 6890, और 6873 भी शामिल है व्यास नदी से मिले हुए बड़ी नाला तथा व्यास नदी के साथ-साथ जिया गांव तक जिसके आस पास में खसरा नं० 3407, 3418, 3406, 3409, 2625, 3429, 3427, 3430, 3179, 3198, 3410 है तथा पार्वती नदी के पार हाथीथन खसरा नं० 3922 की हद तक बड़ा भूई 3954, 3996, 4175 हाई स्कूल भूतर 4375 चमारही 4383 छोटा भूई, 4507, 4504, 4499, 4691, 4697, 4678 कुटीया गांव तक समस्त सीमावद्ध है।

(2) दक्षिण—ऐलू नाला के बाएँ किनारे और मुईसा नाला के बाएँ किनारे से घिरा हुआ समस्त स्थान सीमावद्ध है।

(3) पूर्व—घरेय नाला, गांव वजिष्ट, और वजिष्ट सड़क के किनारे पर पहाड़ की और वजिष्ट गांव से 100 मीटर तक, चट्टियारी नाला और गांव घट्टीयारी से गांव ऐलू में फारेस्ट सीमा से घिरा हुआ समस्त स्थान सीमावद्ध है।

(4) पश्चिम—जिस स्थान पर घरथ नाला और व्यास नदी मिलने हैं से लेकर उस स्थान तक जहां व्यास नदी और मनालमु नाला मिलने हैं मनाली वाटर वर्क्स, लौग हटम तथा रिजर्व फारेस्ट सीमा से घिरा हुआ स्थान लौग हटम से पलागर नाला तक जिसमें ग्राम हुंगरी नसोगी और मालमारी पलागर नाला खसरा नं० 907, 1467, 1468, 1469, 1477, 1559, 1560, 1561, 1692, 1693, 1694, 1695, 1696, 1697, 1697/1, 1711, 1713, 1714, 1718, 1719, 1720, 1722, 1736, 3095, 1732, 3097/1733, 3098/1733, 1886, 1887, 1888, 1890, 1891, 1911, 1912, 1918, 1923, 1928, 1933, 1935, 1938, 1939, 1950, 1949, 2903/1948, 2904/1948, 1056, 1058, 2063, 2064, 2067, 2071, 2072, 2077, 2083, 2184, 2205, 2205, 2203, 2202, 2201, 2209, 2198, 2197, 2194, 2874, 2368, 2370, 2371, 2376, 2377, 2378 नाला मुईसा भी सम्मिलित है, सीमावद्ध है।

एच० सी० मन्टोना,
मंचिव।

योजना विभाग

अधिसूचना

शिमला-171002, 27 दिसम्बर, 1980

संख्या योजना (एफ) 3-34/78—राज्यपाल, हिमाचल प्रदेश, इस विभाग की अधिसूचना समसंख्या दिनांक 3-9-1979, जिस के द्वारा हिमाचल प्रदेश, रोजगार प्रवर्तन बोर्ड गठित किया गया है में आंशिक संशोधन करते हुए उक्त अधिसूचना की मद-4 में क्रमांक 18 से 22 तक के सदस्यों के स्थान पर निम्नलिखित को बोर्ड का सदस्य मनोनीत करते हैं:—

1. श्री एन० एस० तोमर, ऐंडबोकेट नाहन।
2. श्री अरूण शर्मा, ब्लाक नं०-4 सैट नं० 58, यू० एस० क्लब शिमला-1
3. श्री देवकी नन्दन कांगड़ा खास।
4. श्री रत्न लाल, भूतपूर्व अध्यक्ष, पंचायत समिति जोगिन्द्र नगर।
5. श्री धनी राम, गांव बदोल, जिला बिलासपुर।

आदेश द्वारा,
एम० एस० मुखर्जी
सचिव।

राजस्व विभाग
(पौग बोध)

अधिसूचनाएं

शिमला-2, 6 जनवरी, 1981

“मनाली प्लानिंग एरिया”

(1) उत्तर—मनालमु नाला के बाएँ किनारे पर मनाली वाटर वर्क्स से उस स्थान तक जहां मनालमु नाला व्यास नदी में मिलता है तथा व्यास नदी के साथ-साथ वजिष्ट ग्राम के घरथ नाला तक सीमावद्ध है।

संख्या 4-7/80-पौग सैल.—राज्यपाल, हिमाचल प्रदेश को यह प्रतीत होता है कि सरकारी व्यय पर सार्वजनिक प्रयोजन नामतः गांव केडरी-11 तहसील सदर जिला मण्डी म खेवरी नाला ड्राईवर्शन के निर्माण हेतु भूमि अर्जित करनी अपेक्षित है, अतएव एतद् द्वारा यह अधिसूचित किया जाता है कि उक्त परिश्लेष में जैसा कि

निम्न विवरणी में निर्दिष्ट किया गया है उपरोक्त प्रयोजन के लिए भूमि का अर्जन अपेक्षित है।

Simla-2, the 13th February, 1981

यह अधिसूचना ऐसे सभी व्यक्तियों जो इससे सम्बन्धित हो सकते हैं, की जानकारी के लिये भू-अर्जन अधिनियम 1894 की धारा 4 के उपबन्धों के अन्तर्गत जारी की जाती है।

No. Rev-I-A(2)2/76.—In exercise of the powers vested in him under clause (a) of sub-section (1) of section 28 of the H.P. Land Revenue Act, 1953 (Act No. 6 of 1954), and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to confer on the following officers, all the powers of the Collector under the said Act, to be exercised by them, within the local limits of their respective jurisdictions as specified against each below subject to the control of the Collector of the District with immediate effect:—

Name and Designation of officers *Area of jurisdiction*

1. Shri Bhem Sen, S.D.O. (C) Keylong Keylong Sub-Division.
2. Shri T.D. Negi, S.D.O. (C) Ani Ani Sub-Division.

By order,
Sd/-
Secretary (Revenue).

पूर्वोक्त धारा द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्यपाल, हिमाचल प्रदेश इस समय इस उपक्रम में कार्यरत सभी अधिकारियों उनके कर्मचारियों और श्रमिकों को इलाक़ों में किसी भूमि में प्रवेश करने और सर्वेक्षण करने और उक्त धारा द्वारा अपेक्षित या अनुमत अन्य सभी कार्य करने के लिए सहर्ष प्राधिकार देते हैं।

कोई भी ऐसा हित वद्ध व्यक्ति, जिसे उक्त परिशेन में कथित भूमि के अर्जन पर कोई आपत्ति हो, वह इस अधिसूचना के प्रकाशित होने के 30 दिन की विधि के भीतर लिखित रूप में भू-अर्जन समाहर्ता, व्यास सतलुज लिंक परियोजना, मण्डी, जिला मण्डी, (हिमाचल प्रदेश) के समक्ष अपनी आपत्ति दायर कर सकता है।

Simla-2, the 13th March, 1981

No. 22-779/57-Rev.I.—The Governor, Himachal Pradesh is pleased to order the conversion of 12 out of the 16 temporary posts of Tehsildars which are continuing for the last more than 3 years, as detailed below, into permanent one with immediate effect:—

- (i) Tehsildar Recovery—8 (eight) posts, Rs. 825-25-850-30-1000-EB-40-1200-EB-50-1400-60-1580.
- (ii) Tehsildar Mohal—2 (two) posts, Rs. 825-25-850-30-1000-EB-40-1200-EB-50-1400-60-1580.
- (iii) Tehsildar Settlement—2 (two) posts, Rs. 825-25-850-30-1000-EB-40-1200-EB-50-1400-60-1580.

This issues with the prior concurrence of the Finance Department obtained vide their U.O. No. 808, dated 26-2-1981.

By order,
Sd/-
Secretary-cum-Financial Commissioner.

RURAL INTEGRATED DEVELOPMENT DEPARTMENT NOTIFICATION

Simla-171002, the 20th February, 1981

No. Rev. I(A)-(2)-2/76.—In exercise of the powers vested in him under section 3(2) of the H. P. Restitution of the Mortgaged Land Act, 1976 (Act No. 20 of 1976) and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to specially empower the following officers, who are the Asstt. Collector of First Grade, to perform the duties of Collector for the purposes of the said Act to be exercised by them within the local limits of their jurisdictions as specified against each below, with immediate effect:—

Name and Designation of officer *Areas of jurisdiction*

1. Shri Bhem Sen, S.D.O. (C) Keylong Keylong Sub-Division.
2. Shri T. D. Negi S.D.O. (C) Ani Ani Sub-Division.

No. RID-I-B-(3)-21/80.—The Governor, Himachal Pradesh, on the recommendations of the Himachal Pradesh Public Service Commission, is pleased to promote Shri B. K. Sharma, Block Development Officer (presently on deputation with the IRD Agency, Mandi as Project Officer) as Deputy Director (Special Programme) RID Department, Himachal Pradesh, Simla, in the pay scale of Rs. 1200-50-1400/60-1700/75-1850 (Class-I), purely on *ad hoc* basis for a period of six months from the date of his taking over the charge of the post or till the post is filled on regular basis whichever is earlier subject to the condition that he clears the single paper of his departmental examination in which he has already appeared, failing which he will be reverted to his original post.

B. C. NEGI,
Secretary.

भाग 2—वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि

AGRICULTURE DEPARTMENT NOTIFICATION

Mandi, the 5th January, 1981

No-Agr.M-3-8/74-Vol.IV.—Whereas the District Land Development Committee of Mandi District has prepared the Land Development, Water Harvesting Schemes under section 4 of the Himachal Pradesh Land Development Act, 1973, in respect of the Area given against each scheme indicated in the list attached,

And whereas keeping in view the consent of the persons aforesaid and after consideration, the committee has sanctioned the schemes under section 5(2) of the said Act in the meeting held on 8th December, 1980,

Now therefore the schemes sanctioned by the committee under section 5(2) are hereby published in the Rajpatra Himachal Pradesh for the information of all concerned as required by section 6 the said Act, and shall come into force immediately.

B. D. SHARMA,
Secretary

मण्डी जिला की भू-संरक्षण योजनाओं की सूची वर्ष 1980-81 (हरीजन कृषक)

क्रमांक	योजना नं०	नाम	पिता का नाम	गांव	पटवार वृत्त	क्षेत्र ह०	अनुमानित राशि	ऋण	अनुदान
1	2	3	4	5	6	7	8	9	10
1.	सु० नगर-मण्डी-1-80-81	सर्वश्री शोभा	सर्वश्री टिभलू	चमुखा	चमुखा	0.34	1270	635	635
2.	"-2-"	बेलू	खड़कू	रोपड़ी	धांधुली	0.34	1270	635	635
3.	"-3-"	देवगु	कांतकु	दोधरी	हाड़ा	0.40	1500	750	750
4.	"-4-"	दास	पीरू	छज्जवार	मलोह	0.25	940	470	470
5.	"-5-"	कृष्णा	कुन्दन	चमुखा	चमुखा	0.22	830	415	415
6.	"-6-"	छज्जु राम	गुरदवारू	चमुखा	चमुखा	0.16	620	310	310
7.	"-7-"	भगत राम	माली	क्यार काण्डी	कुमारू	0.80	3000	1500	1500
8.	"-8-"	दास राम	टिभलू राम	चमुखा	चमुखा	0.34	1260	630	630
9.	"-9-"	दिलू	जवर दास	कुराड़ा	वायल	0.28	1070	535	535
10.	"-10-"	श्रीमती कृष्णा	बेवा दुर्गा	सनेहण	धवाल	0.40	1500	750	750
11.	"-11-"	भगत राम	मंगत राम	चमुखा	चमुखा	0.26	1010	505	505
12.	"-12-"	जवाहर	दुधर	हाड़ा	हाड़ा	0.85	3160	1580	1580
13.	"-13-"	गुसाऊ	संगारू	चमुखा	चमुखा	0.42	1590	795	795
14.	"-14-"	जोधल	दास	पटयोड़ा	मलोह	0.81	3010	1505	1505
15.	"-15-"	जोधल	गुरदवारू	चमुखा	चमुखा	0.16	588	294	294
16.	"-16-"	दिलू	टिभलू	चमुखा	चमुखा	0.34	1760	880	880
17.	"-17-"	मुख राम	जालम	चमुखा	चमुखा	0.33	1200	600	600
18.	"-18-"	श्रीमती दर्शन	पत्नी रींगलू	रोपा	धवाल	0.14	520	260	260
19.	"-19-"	बुहड़ उर्फ लाटू	दीपू	भपनवाड़	मलोह	0.14	520	260	260
20.	"-20-"	दासु	रणू	हाड़ा	हाड़ा	0.36	1350	675	675
21.	"-21-"	सल्लो राम	छितरू	रोपा	धवाल	0.13	510	255	255
22.	"-22-"	मन्तु	सेरू	सनीहण	धवाल	0.40	1500	750	750
23.	"-23-"	पूण	दला	धवाल	बटवाड़ा	1.42	5240	2620	2620
24.	"-24-"	गुरदवारू	निकू	बधाण	बटवाड़ा	0.77	2880	1440	1440
25.	"-25-"	रामू राम	ग्रालमू राम	बन्दली	कुमारू	0.43	1590	795	795
26.	"-26-"	मलागर	गोधी	रोपड़ी	वायला	0.46	1710	855	855
27.	"-27-"	मनसु	निकू	भनवाड़	मलोह	0.28	1030	515	515
28.	"-28-"	मसदी	गोलक	रोपड़ी	वायला	0.40	1524	762	762
29.	"-29-"	मसदी	दास	नलोह	वायला	0.40	1500	750	750
30.	"-30-"	मुकुं	दास	छज्जवार	मलोह	0.24	920	460	460
31.	"-31-"	कन्हैया	धूल	पटयोड़ा	मलोह	0.43	1590	795	795
32.	"-32-"	गोकल	धुधर	भनवाड़	मलोह	0.43	1590	795	795
33.	"-33-"	गरजा	टिहू	भनवाड़	मलोह	0.82	3140	1570	1570
34.	"-34-"	नरैण	देवू	छायोड़ा	मलोह	0.58	2150	1075	1075
35.	"-35-"	मनिथा	निकू	भनवाड़	मलोह	0.50	1900	950	950

1	2	3	4	5	6	7	8	9	10
							₹0	₹0	₹0
36	सु0 नगर मण्डी-36-80-81	सर्वश्री कन्हू राम	सर्व श्री हरू	ज्योर	ज्योर	0.24	920	460	460
37.	"-37-"	माधु	महलर	पटयोड़ा	मलोह	0.38	1400	700	700
38.	"-38-"	जुगनु व चुजू	लटूरिया	पटयोड़ा	मलोह	0.90	3390	1695	1695
39.	"-39-"	थुथी	दास	भनवाड़	गलोह	0.42	1560	780	780
40.	"-40-"	गांधी	चुहड़ू	भनवाड़	मलोह	0.40	1500	750	750
41.	"-41-"	नन्त राम	गुरमुख	भनवाड़	मलोह	0.24	900	450	450
42.	"-42-"	पारस	निकू	भनवाड़	मलोह	0.70	2600	1300	1300
43.	"-43-"	पंजकु	खड़कू	रोपड़ी	बयाला	0.10	380	190	190
44.	"-44-"	चुहड़ु	संगारू	चमुखा	चमुखा	0.42	1610	805	805
45.	"-45-"	श्री मती गभरी देवी	पुत्री कुन्दान राम	रोपड़ी	बयाला	0.40	1524	762	762
46.	"-46-"	डागू	शिवू	सहली	बयाला	0.19	710	355	355
47.	"-47-"	चमारू	शिवू	सहली	बयाला	0.40	1500	750	750
48.	"-48-"	बंगाली	शिवू	सहली	बयाला	0.22	800	400	400
49.	"-48-"	भगत राम	चमारू राम	सहली	बयाला	0.38	1420	710	710
50.	"-50-"	शेले	चुहड़ू	पटयोड़ा	मलोह	0.42	1560	780	780
51.	"-51-"	नेण	चुहड़ू	छज्जवार	मलोह	0.24	980	490	490
52.	स0 घाट-मण्डी-1-80-81	मलु आदि	गौसाई	दलौली	नवाही	0.55	2060	1030	1030
53.	"-2-"	चौधरी	लच्छू	परसदवाहणी	जसाई	0.58	2170	1085	1085
54.	"-3-"	महन्त राम	मंगता	भदरोई	जमणी	0.41	1680	840	840
55.	"-4-"	धनी राम	तीखू	थोड़ी गुलाणू	नवाही	0.24	900	450	450
56.	"-5-"	दिवान चन्द	हरू	बलदवाड़ा	मटरी नवाह	0.24	900	450	450
57.	"-6-"	नन्द लाल	महन्त राम	बलदवाड़ा	बलद वाड़ा	0.27	1012	506	506
58.	"-7-"	खजाना	दीपा	थोड़ी युलाणू	नवाही	0.55	2060	1030	1030
59.	"-8-"	मंगतू	निरतू	मठवरकारती	बलदवाड़ा	0.38	1425	712.50	712.50
60.	"-9-"	दुर्गा दास	भलखू	रोहण	जमसाई	0.09	330	165	165
61.	"-10-"	सन्तू	झबड़िया	बरछवाड़	सरकाघाट	0.57	2140	1070	1070
62.	"-11-"	बकशी राम	झबड़िया	सुरजपुरवाड़ी	बरछवाड़	0.30	1124	562	562
63.	"-12-"	भरजू श्रीर टेक चन्द	दिवान चन्द	बलदवाड़ा	नवाही	0.47	1610	805	805
64.	"-13-"	प्रेम सिंह	मंगतू	सन्दीया	प्राया	0.17	630	315	315
65.	"-14-"	लोहकू राम	गैणशू राम	बलदवाड़ा	बलदवाड़ा	0.26	975	487.50	487.50
66.	"-15-"	ज्ञान चन्द	हरिया	नवाही	नवाही	0.17	636	318	318
67.	"-16-"	महन्त राम	हरू	बाहणू	बाहणू	0.30	1120	560	560
68.	"-17-"	गोबरधन दास	धेभड़	भदरवाड़ा	भदरवाड़ा	0.43	1610	805	805
69.	"-18-"	सुन्दर लाल	धेभड़	भदरवाड़ा	भदरवाड़ा	0.12	450	225	225
70.	"-19-"	रणिया	पृथू	मटोखर	बलदवाड़ा	0.24	900	450	450
71.	"-20-"	श्रीमती धन्तो देवी	पत्नी सोभा	रटोली	भावला	0.44	1650	825	825
72.	"-21-"	जोड़ा राम	कोडू राम	नवाही	नवाही	0.30	1120	560	560
73.	"-22-"	पौणू राम	सन्तू राम	नवाही	नवाही	0.16	600	300	300
74.	"-23-"	प्रेम सिंह	भगतू	सरोरी	जमसाई	0.05	180	90	90
75.	"-24-"	दमोदर	मिरचू	वकारटा	बरछवाड़ा	0.13	480	240	240

76.	"-25-"	श्रीमती चन्दो देवी सुरेश कुमार पत्नी खजाना	तताहर	बरछवाड़	0.22	820	410	410
77.	"-26-"	हरभज	नौरोटु	डवरोग	0.37	1380	690	690
78.	"-27-"	धर्म	मोती	रेमेहड़ा	0.55	2060	1030	1030
79.	"-28-"	सोहन लाल	बेसिरिया	जैहमत	0.46	1720	860	860
80.	सु0 नगर-मण्डी-52-80-81	चमारू राम	चतर	नलोद	1.16	4310	2155	2155
81.	" 53-80-81	बुद्धि सिंह	हरिया	बन्दली	0.08	290	195	195
82.	" 54-80-81	मरचू	दलू	भड़ाहल	0.41	1540	770	770
83.	"-55-80-81	ख्यालू	दूडू	किदर	0.32	1220	610	610
84.	"-56-80-81	जालम	देवणू	बरडी	0.30	1170	585	585
85.	" 57-80-81	गैवर	हीरा	गागला	0.82	3890	1545	1545
86.	" 58-80-81	कन्हैया	धुगल	भलवाड़	0.38	1400	700	700
87.	"-59-80-81	रामू	सिन्धू	पुजोलठ	0.37	1380	690	690
88.	"-60-80-81	रामदायल	गरीबू	पुजोलठ	0.04	3900	1950	1950
89.	"-61-80-81	भांधी	रामू	पुजोलठ	0.33	5000	2500	2500
90.	"-62-80-81	विक्रम सिंह	डुमणू	बडवाड़ा	0.22	830	415	415
91.	"-63-80-81	भगालू	भरागी	धवाल	0.71	2670	1340	1340
92.	"-64-80-81	गुरुदवारू आदि	जीवणू	डो0पी0एफ0दवाल	1.08	4020	2010	2010
93.	"-65-80-81	मनीया	गैवर	वाईला	0.56	2100	1050	1050
94.	चच्छोट-मण्डी-1-80-81	प्रणोतम	जुड़ा	रोड़	0.15	562	281	281
95.	" 2-80-81	बुली लाल	भिमू	तुगासी	0.52	1950	975	975
96.	"-3-80-81	पौरू	वरू	बसलवाड़	0.42	1574	787	787
97.	"-4-80-81	हुक्म चन्द	धनी राम	सुनाह	0.95	3562	1781	1781
98.	"-5-80-81	कपूर सिंह	चुड़ा	रोपा	0.47	1762	881	881
99.	"-6-80-81	काशी राम	मनकू राम	साहल (नाड़ी)	0.51	1950	975	975
100.	जो0 नगर-मण्डी-1-8-81	राम लाल आदि	रचू	साहल	0.21	770	385	385
101.	"-2-80-81	पुनू	डिमलू	गजीण	0.45	1680	840	840
102.	सदर-मण्डी-1-80-81	श्रीमती अमकू आदि,	बेवा हाडू	बरनोटा	0.34	1274	637	637
103.	"-2-"	सर्वश्री चमारू	सिधू राम	धुरान	0.27	1012	506	506
104.	"-3-"	त्रेम सिंह आदि	तवारू	लसन	0.42	1574	787	787
105.	"-4-"	थनिया उर्फ भांधी	रंचू	धडयाणा	0.71	2662	1331	1331
106.	"-5-"	केसर सिंह	भादरू	धडयाणा	0.32	1080	540	540
107.	"-6-"	गावरू राम	भादरू	कोट	0.36	1350	675	675
108.	"-7-"	भुरा राम	चैतू राम	भटवाड़	0.72	2700	1350	1350
109.	"-8-"	नागणू आदि	धोल	साई	0.47	1762	881	881
110.	"-9-"	गोविंद	माघू	पपराहल	0.34	1260	630	630
111.	"-10-"	धर्म सिंह आदि	मंगमरू	कोट	0.37	1380	690	690
112.	"-11-"	पगत राम आदि,	मखनू	पपराहल	0.42	1574	787	787
113.	"-12-"	दिल्लू	भादरू	धडयाणा	0.41	1530	765	765
114.	"-13-"	(सिचाई) प्रभू	धंगल	नैर	0.54	2880	1490	1490
115.	"-14-"	(सिचाई) टोडर	सुर्जन	करनहड़ा	0.64	3690	1800	1800
116.	"-15-"	(सिचाई) रामू	सुर्जन	करनहड़ा	1.20	6750	3375	3375
117.	"-16-"	(सिचाई) जगतु आदि	भादरू	नैर	9.61	3450	1715	1715
118.	"-17-"	सेवक राम	गाधा राम	रंघाड़ा	0.40	1500	750	750

1	2	3	4	5	6	7	8	9	10
							₹0	₹0	₹0
119.	सदर-मण्डी-18-80-81	सर्वश्री सन्त राम	गवर्धन	गरलोणी	रिवालसर	0.39	1460	730	730
120.	"-19-	हलकू	सेवक	मांडल	भंगरोट	0.11	1410	205	205
121.	"-20-	डागू	किशन	रियूर	रिवालसर	0.25	900	450	450
122.	"-21-	हेत राम	गवर्धन	गरलोणी	रिवालसर	0.26	990	495	495
123.	"-22-	मोहन	महलर	रठोल	बालट	0.19	730	365	365
124.	"-23-	भगत राम	माधू	पाथा	सदायाणी	0.39	1460	730	730
125.	"-24-	पुनू आदि	गदडू	पाथा	सदायाणी	0.24	900	450	450
126.	"-25-	शकर, रामसु	रामसु	रियूर	रियूर	0.45	1690	845	845
127.	"-26-	देवकू	पुवी गिरू	धार	रिवालसर	0.18	680	340	340
128.	"-27-	डुमणा	पोहले	डाहणू	सिधाणी	0.51	1950	975	975
129.	"-28-	धनी राम	पुनू	पाथा	सिधाणी	0.28	1050	525	552
130.	"-29-	भुरू	चमारू	सरवाय	गरकोड़ा	0.48	1800	900	900
131.	"-30-	देवी दास	रामसु	रियूर	रियूर	0.38	1414	707	707
132.	"-31-	मोलक राम	किसन	रियूर	रियूर	0.38	1440	720	720
133.	"-32-	गुलाबी,	पत्नी बसाखु	कठयाहू	धड़यातर	0.33	1240	620	620
134.	"-33-	बालक राम	काला	जजरोत	बालट	0.11	420	210	210
135.	"-34-	हंसू देवी	पत्नी तुलसी राम	रियूर	रियूर	0.38	1420	710	710
136.	"-35-	चाननु	गुजू	रठोल	बालट	0.28	1050	525	525
137.	"-36-	संगसरू	बसाखु	बहना	भड़याल	0.40	1500	750	750
138.	"-37-	दुर्गा	गुलू	नाईटला	रजवाड़ी	0.34	1270	635	635
139.	"-38-	थलू	बलू	रठोल	बालट	0.20	750	375	375
140.	"-39-	दत्त राम	सुतागर	चौकी (चन्द्रहण)	रिगड़	0.29	1090	545	545
141.	सु0 नगर-मण्डी-66-80-81	अमरू,	कुन्दन	डडोल	क्लोहड़	0.22	820	410	410
142.	जो0 नगर-मण्डी-(टक)	मसदी	चोभी	टीम डीडेल	गलू	0.30	3920	1960	1960
	3-80-81.								
143.	4-80-81 (नाला) प्रोटेक्शन	परमा	बसाखु	कलकेहड़	सुका बाग	0.36	1980	990	990
144.	जो0 नगर/मण्डी/5-80-81	श्याम सिंह	केसब राम	तुलाह	तुलाह	0.06	240	120	120
145.	"-6-	संगत राम	सिधु	बड़याणा	टिकरीमुशहरा	0.20	750	375	375
146.	"-7-	जठ राम	विमता	समलोठ	जोगिन्दरनगर	0.28	1050	525	552
147.	"-8-	पूर्ण चन्द	चमारू राम	सानन	टिकरू	0.31	1200	600	600
148.	"-9-	रूप सिंह	चाई	भुलसू	डलाह	0.27	1010	505	505
149.	"-10-	नानक चन्द	संगारू	बाडी	डलाह	0.96	3620	1810	1810
150.	सदर-मण्डी-40-80-81	चुहड़ू	महन्तु	शारा	ज्वालापुर	0.91	3412	1706	1706
151.	"41-	बल्लू	भूरू	भटवाड़ी	ज्वालापुर	0.78	2924	1462	1462
152.	"42-	गयानू	हिरे	भटवाड़ी	ज्वालापुर	1.06	3974	1987	1987
153.	"-43-	जेठू राम	डागू राम	काहरा	कमाद	0.35	1310	655	655
154.	"-44-	टिहणू	कनौरा	सौजा	आऊट	1.14	4274	2137	2137
155.	चच्छोट-मण्डी-7-80-81	दुर्गा सिंह	साहडू	औरअरी	चच्छोट	0.42	1570	785	785
156.	"-8-	मोती राम	विधु	कड़ावचल	कोहलू	0.23	860	430	430
157.	"-9-	विगे आदि	चरणू	कड़ावचल	कोहलू	0.24	900	450	450

158.	"-10-"	जवाहर	भेबला	कड़ावचैल	कोहलू	0.38	1420	710	710
159.	"-11-"	धम दास	भ्यांसरु	बैनसी	काडा	0.33	1230	615	615
160.	"-12-"	भगत राम	सेवक राम	साला	साला	0.40	1500	750	750
161.	"-13-"	सेवकू	शिवू	साला	साला	0.64	2400	1200	1200
162.	"-14-"	हरजू आदि	पौलडू	कोट	चन्थोट	0.25	930	465	465
163.	"-15-"	मखून	कर्मू	वासा	कोहलू	0.18	670	335	335
164.	"-16-"	शिवू	नरु	वनैसी	काडा	0.27	1010	505	505
165.	"-17-"	कातक	मोती	भलयाड़ा	जरोल	0.28	1050	525	525
166.	"-18-"	जय सिध	माधू	सलवार	कांडा	0.42	1570	785	785
167.	"-19-"	हारी सिध	माधू	सलवार	कांडा	0.38	1420	710	710
168.	"-20-"	जोगेन्द्र	पूतू	कांडी	कांडा	0.30	1120	560	560
169.	"-21-"	माया राम	दासू	कराणी	कांडा	0.26	970	485	485
170.	"-22-"	जय राम	धमू	कांडी	कांडा	0.49	1830	915	915
171.	"-23-"	दुर्गू आदि	पोशू	कांडी	कांडा	0.66	2470	1235	1235
172.	"-24-"	दुर्गू	डांगू	रेणधार	कांडा	0.34	1270	635	635
172.A	"-25-"	श्याम	बंगाली	समलोह	कोहलू	0.27	1010	505	505
173.	सदर-मण्डी-45-80-81	तुली	पत्नी डुमणू	नस्लोह	रेडूधार	0.55	2062	1031	1031
174.	"-46-80-81	नरानु	धनू	भटवाडी	ज्वालापुर	0.35	1386	693	693
175.	"-47-80-81	भगत राम आदि	फागणू	साला	ज्वालापुर	0.33	1236	618	618
176.	"-48 "	नूरखू आदि	रत्न	वाडी	शिवावदार	0.30	1124	562	562
177.	"-49 "	लारजू राम	जिन्दू	आऊट	आऊट	0.37	1386	693	693
178.	"-50 "	चीडू	बुधू	आऊट	आऊट	0.33	1236	618	618
179.	"-51- "	बिभू	बुधू	आऊट	आऊट	0.33	1236	618	613
180.	"-52- "	हेतू राम	कालू	कोटाधार	पनारसा	0.18	674	337	337
181.	"-53- "	महनत राम	खोसड़ा	लुहारा	लुहारा	0.30	1130	565	565
182.	"-54- "	नरदू	निक्का	बड़ी धार	कटिडी	0.56	2100	1050	1050
183.	मुन्दरनगर-67-80-81	खजाना	हीरु	पंजालठ	धवाल	0.28	1050	525	525
184.	" 68 "	डोमणू	वीरु	बटवाड़ा	बटवाड़ा	0.87	3210	1605	1605
185.	" 69 "	हाडू	चौड़ा	धला	चमुखा	0.40	1500	750	750
186.	" 70 "	सन्तू	जिन्दू	जरदू	धवाल	0.26	1000	500	500
187.	" 71 "	लाहलू	हरु	पडयोडा	मलोह	0.28	1050	525	525
188.	" 72 "	मुदामा	डुमणू	बटवाड़ा	बटवाड़ा	0.20	770	385	385
189.	" 73 "	भागीरथ	लटूरिया	वीणा	क्लोहड़	0.31	1098	549	549
190.	" 74 "	गाकेल	जीन्दू	धारड़ा	क्लोहड़	0.24	900	450	450
191.	जोगिन्दर नगर-मण्डी-11-80-80	मोहन	शिवू	निहोण	मगलयाणा	0.68	2550	1275	1275

मण्डी जिला की भू-संरक्षण योजनाओं की सूचि वर्ष 1980-81

क्रमांक	योजना नं०	नाम	पिता का नाम	गांव	तटवार वृत्त	क्षेत्र हे०	अनुमानित राशी	ऋण	अनुदान	योजना का रूप	विवरण
1	2	3	4	5	6	7	8	9	10	11	12
1.	सु० नगर-मण्डी 1-80-81	सर्वश्री गांधी राम	सर्व श्री कल्लू	बरतो	वाइला	0.30	1170	780	390	बैंच टेरेसिंग	सीमांत कृषक 33-1/3 प्रतिशत अनुदान ।
2.	" 2-80-81	टेक चन्द	जोगी	कपाही	कपाही	0.76	2847	1898	949	"	"
3.	" 3-80-81	लछमण	दास	चांबी	चांबी	0.24	882	588	294	"	"
4.	" 4-80-81	मनोहरी उफ तुलसी	बरडू	धुराण	ज्योर	0.69	2610	1740	870	"	"
5.	" 5-80-81	जोग राज आदि	देव सुख	दोघरी	हाडाबोई	0.52	1950	1300	650	"	"
6.	" 6-80-81	बालक राम	बिरजू	कोट	सेरी	0.75	2820	1880	940	"	"
7.	" 7-80-81	गोबिन्द राम	नोखू राम	कुम्हार	कुम्हार	0.52	1950	1300	650	"	"
8.	" 8-80-81	गोविन्दू	जवाहर	दोगरी	हाड़ा	0.80	2994	1996	998	"	"
9.	" 9-80-81	धनी राम	भिखम	कुम्हार	कुम्हार	0.43	1590	1060	530	"	"
10.	" 10-80-81	हेम राज	सिता राम	हाड़ा	हाड़ा	0.32	1200	800	400	"	"
11.	" 11-80-81	तुलसी राम	चिकना	दोगरी	हाड़ा	0.52	1950	1300	650	"	"
12.	" 12-80-81	चन्द लाल	परस राम	योगरी	हाड़ा	1.07	4000	3000	1000	"	लघु कृषक 25 प्रतिशत अनुदान ।
13.	" 13-80-81	धारी राम	खिदू राम	कुम्हार	कुम्हार	0.89	3380	2535	845	"	"
14.	" 14-80-81	दिल्लू	रघु नन्द	किन्दूर	कुम्हार	1.12	4200	3150	1050	"	"
15.	" 15-80-81	कन्हू राम	मोती राम	फफना	कुम्हार	0.96	3600	2700	900	"	"
16.	" 16-80-81	मसल राम आदि	कांशी राम	दोगरी	हाडाबोई	0.72	2720	2040	680	"	"
17.	" 17-80-81	नारायण दास	कुन्दन	बन्दली	कुम्हार	0.54	2048	1532	508	"	"
18.	" 18-80-81	इन्द्र सैन आदि	जवान पुर	दोगरी	हाडाबोई	0.04	3900	2925	975	"	"
19.	" 19-80-81	मनी राम	देवी दास	कून	चौरी	1.12	4200	3150	1050	"	"
20.	" 20-80-81	नूर हुसैन	हसन	कफूट	कुम्हार	0.44	3520	2640	880	"	"
21.	" 21-80-81	राम सरन उफ रामा	कुन्दन	बतौल	हाड़ा	1.05	6200	4960	1240	"	अन्य कृषक 20 प्रतिशत अनुदान ।
22.	" 22-80-81	नरपत राम	परस राम	चलोग	हाड़ा	1.04	3900	3120	780	"	"
23.	" 23-80-81	रामू	सिपाही	पटयोड़	मलोह	1.09	4040	3232	808	"	"
24.	" 24-80-81	मनी राम	कुन्दन	चलोग	हाड़ा	1.10	4090	3272	818	"	"
25.	" 25-80-81	लौगू	जालम	कुम्हार	कुम्हार	1.38	5150	4120	1030	"	"
26.	" 26-80-81	सीता राम	रामदयाल	चलोग	हाड़ा	1.25	4690	3752	938	"	"
27.	" 27-80-81	परस राम	रोहली	रौड़ी	हाड़ा	1.63	5230	4664	1166	"	"
28.	स० घाट-मण्डी-136-80-81	लखु राम	सांगलिया	जूकैण	नवाही	0.26	980	654	326	"	सीमान्त कृषक 33-1/3 प्रतिशत
29.	" 137-80-81	जोगी राम	दुर्गा	खनौड़	सेग्री	0.40	1500	1000	500	"	"

30.	"-138-"	सफरी राम	सरदारू	समसाई	जमसाई	0.18	375	250	125	"	"
31.	"-139-"	कनू	कन्हया	तरयाम्बला	लोगणी	0.61	2280	1520	760	"	"
32.	"-140-"	वधू राम	राम दास	बाटी	खनोट	0.61	2280	1520	760	"	"
33.	"-141-"	वीणीया	बरडु	बलदवाड़ा	बलदवाड़ा	0.18	670	447	223	"	"
34.	"-142-"	पार्वती	पत्नी बीरबल	बराडता	बराडता	0.38	1425	955	470	"	"
35.	"-143-"	निका राम आदि	जीवनू	बानमसोह	पौआ	0.72	2700	1800	900	"	"
36.	"-144-"	मोती	रूपा	जुकण	नवाही	0.64	2400	1800	600	"	लघु कृषक 25 प्रतिशत।
37.	"-145-"	शिव राम	बुडु	कगवा हण	नवाही	0.17	4390	3293	1097	"	लघु कृषक
38.	"-146-"	गरजा राम	सन्तू	मैराकूसरी	नवाही	0.89	3340	2672	668	"	"
39.	"-147-"	भगत राम	बटा राम	सकहोटा	टिहम	0.31	4850	3880	970	"	अन्य कृषक 20 प्रतिशत
40.	"-148-"	शिव राम	दास	थलोण	तनिहार	0.12	450	360	90	"	"
41.	"-149-"	हेस राज	मोला	वारण	बरछवाड़	0.32	1200	960	240	"	"
42.	"-150-"	बंसी	भगत	बलदवाड़ भटे-हड़ी ।	नवाही	0.40	1500	1200	300	"	"
43.	"-151-"	भाग सिद्ध	जोदा राम	हिपूण	गदीधार	0.68	2400	1920	480	"	"
44.	"-152-"	मसदी	सगारू	लगयार	टिहरा	0.30	1100	880	220	"	"
45.	"-153-"	लाल सिध	ज्वाला राम	लगयार	टिहरा	0.46	1725	1380	345	"	"
46.	"-154-"	गुलाब सिंह	दास राम	गैहरा	टिहरा	0.57	2130	1784	426	"	"
47.	"-155-"	बजीर चन्द	लाल सिध	तनिहार	तनिहार	0.61	1900	1520	380	"	"
48.	"-156-"	महन्ता	नीधा	हिपूण	गदीधार	1.28	4700	3760	940	"	"
49.	"-157-"	राम सरन	गोबिन्द	मन्योह	टिहरा	0.61	4990	3992	998	"	"
50.	"-158-"	कंवर सिंह	दुगु	खनोड	श्योह	0.37	1380	1104	276	"	"
51.	"-159-"	परमा	डोडा	तरयाम्बला	लोगणी	0.14	520	416	104	"	"
52.	"-160-"	गोबिन्द राम	झागण	चोकी	नवाणी	1.17	4380	3504	876	"	"
53.	"-161-"	अमी चन्द	जिन्दू	हरलयाण	घनोट	0.29	1080	864	216	"	"
54.	जोगिन्द्र नगर-मण्डी-52-80-81	श्रीमती लीला आदि	धनी राम	जिलग	पाली	0.92	5175	3450	1725	"	सीमान्त कृषक 33½ प्रतिशत अनुदान
55.	"-53-"	वृद्धि सिंह	रेलू राम	कूट	टिकरू	0.52	1950	1300	650	"	"
56.	"-54-"	शोला देवा	देवा गोबिधन	भडयाड़ा	भडयाड़ा	0.13	486	324	162	"	"
57.	"-55-"	शरण दास	राम किशन	टिकरू	टिकरू	0.35	1302	868	434	"	"
58.	"-56-"	शेर सिंह	बरड राम	चादनी	टिकरू	0.06	228	152	76	"	"
59.	"-57-"	दागी	लुहार	डगववरण	हस्तपुर	0.40	1842	1228	614	"	"
60.	"-58-"	देवी राम	नन्द लाल	मलोगा	पाली	0.30	1149	760	389	"	"
61.	"-59-"	हरी सिंह	पदम	टिकर	नीहली	0.38	4060	2707	1353	टैक योजना	"
62.	"-60-"	परमा नन्द आदि	जिन्दू	उपरअन्दरहल	बीह	0.56	3870	2580	1290	"	"
63.	"-61-"	हिरदा राम	मोलकू	बतारीबी हू	बीह	0.40	5100	3400	1700	"	"
64.	"-62-"	टडाहलू	गुरमुख	टिकरसरदेहड़	राणारोपा	0.76	3920	2613	1307	"	"
65.	"-63-"	खजान सिंह	देवी राम	मभाण	बनान्दर	0.47	1708	1320	440	बैच टेरेंसिग लघु कृषक 25 प्रतिशत ।	"
66.	"-64-"	सवित्री देवी	देवा विचित्र	"	"	0.36	1120	840	280	"	"
67.	"-65-"	अरेकू राम	रेलू राम	पडण	संघल	0.29	1080	810	270	"	"

1	2	3	4	5	6	7	8	9	10	11	12
जो 0 नगर-मण्डी-66-80-81							₹0	₹0	₹0	बैच टेरसिंग	लघु कृषक 25%
68.	"-66-"	सर्वश्री बालम राम	सर्वश्री धर्मो	ब्रमण	लगसर	0.74	2728	2046	680	"	"
69.	"-67-"	किसन चन्द	[टोडर राम	बनधार	बनधार	0.50	1872	1404	468	"	"
70.	"-68-"	शेष राम आदि	मुन्शी राम	फोडोहग	ढलू		7100	3550	3550	कुल सिचाई योजना	संयुक्त कृषक
										50 प्रतिशत ।	अनुदान ।
71.	"-69-"	नराधा राम	जगरूप	बैलिंग	बल्ह		3500	1750	1750	टैक योजना	"
72.	बच्चोट-मण्डी-24-80-81	जय सिंह	शंकर	लोट	नांडी	0.47	1761	1174	587	बैच टेरसिंग	सिमान्त कृषक
										"	33 प्रतिशत ।
73.	"-25-"	जिन्दू	जगत	बखलवार	जरोल	0.36	1350	900	450	"	"
74.	"-26-"	खेमा	लोहलू	दलीकर	मोबी	0.65	2436	1624	812	"	"
75.	"-27-"	मोहर सिंह	हिरा सिंह	हलीण	जरोल	0.33	1236	824	412	"	"
76.	"-28-"	अमर सिंह	कैसा	जनेड	जरोल	0.24	900	600	300	"	"
77.	"-29-"	सरण दास	रतन सिंह	लैह	लांबाघाव	0.32	1200	800	400	"	"
78.	"-30-"	गयान सिंह	नरोतम	गुणाख	धुनाग	0.75	2811	1174	937	"	"
79.	"-31-"	पुरबू	रामू	क्योली	धुनाग	0.66	2472	1854	618		लघु कृषक 25
											प्रतिशत अनुदान
80.	"-32-"	तारू राम	साधु	लैह	लांबाघाव	0.80	3300	2475	825	बैच टेरसिंग	लघु कृषक 25
											प्रतिशत अनुदान ।
81.	"-33-"	कांसी राम	तोबू	कुटवाण	धनियार	1.72	6448	4836	1612	"	"
82.	"-34-"	बक्शी राम	हरी राम	सुनाह	लांबाघाव	0.38	1425	950	475	"	"
83.	"-35-"	तुलसी	फना	कड़ाग्रो	कोहलू	0.54	2024	1518	506	"	सिमान्त कृषक
											33 प्रतिशत
											अनुदान ।
84.	"-36-"	लाल सिंह	तुलसी राम	निहरोबजो	लांबाघाव	8.65	2430	1620	810	"	"
85.	"-37-"	सादूल सिंह	तुलसी राम	"	"	0.32	1200	800	400	"	"
86.	"-38-"	जय सिंह	विशन	कानडा	बगसाड	0.26	975	650	325	"	"
87.	"-39-"	भक्तानी सिंह	सरण दाम	पठाण	बच्चोट	1.16	4350	3480	870	"	अन्य कृषक 20
											प्रतिशत अनुदान
88.	"-40-"	मधरू	भादय	भेखली	जंजहली	0.64	2400	1920	480	"	सिमान्त कृषक
89.	सदर-मण्डी-146-80-81	लुदर मण्डी	डोडा	धूरान	कोटली	0.49	1836	1224	612	"	सिमान्त कृषक
											33 प्रतिशत
											अनुदान ।
90.	"-147-"	श्रीमती निकनी देवी	बवा ।	नारायण	अरनोडी	0.33	1236	824	412	"	"
91.	"-148-"	अमीन चन्द	रन्बू राम	धुराण	"	0.72	2700	1800	900	"	"
92.	"-149-"	नूप सिंह	रन्बू	अरनोडी	"	0.12	450	300	150	"	"
93.	"-150-"	लछमन	तुलसी राम	रोहडू	समराह	0.27	1011	674	337	"	"
94.	"-151-"	मुदामा	जल्हा	"	"	3.43	1533	1022	511	"	"

95.	"-152-"	कर्म सिंह	गोकलू	भरठी	वीर	0.36	1344	896	448	"	"
96.	"-153-"	श्रीमती दमोदरी वेवा सुरेन्द्रपाल।	पदमानाभ	कोटली	कोटली	0.13	4065	2710	1355	"	"
97.	"-154-"	भीम सिंह	पंजु	घडयाणां	सदयाणा	0.20	750	500	250	"	"
98.	"-155-"	परस राम आदि	बरेशलू	सदयाणा	"	0.53	1986	924	462	"	"
99.	"-156-"	सबक राम	तोता	जड़गांव	साईगलू	0.33	1236	824	412	"	"
100.	"-157-"	तुलसी राम	धूधर	घरान	कोटली	0.20	1895	730	635	"	"
101.	"-158-"	रलू राम उर्फ देवी राम।	जिन्दू	हारट	समराहण	0.37	1386	924	462	"	"
102.	"-159-"	कपूर सिंह	हिम्मत राम	बतलौर	साईगलू	0.49	1836	1377	459	"	लघु कृषक 25 प्रतिशत अनुदान-
103.	"-160-"	जय राम	साधु	धवालीबदेहड़	बरनोटा	0.68	2540	2275	365	"	"
104.	"-161-"	उत्तम सिंह	सेवक राम	भलेड़	बोर	0.48	1800	1350	450	"	"
105.	"-162-"	भाग नन्द		कठबारी	"	0.44	1460	1095	365	"	"
106.	"-163-"	कर्म सिंह	उद्यमी सिंह	तलयाहड़	तलयाहड़	0.56	2100	1575	525	"	"
107.	"-164-"	देवी राम	सुकन	सेहली	सेहली	0.81	3086	2277	759	"	"
108.	"-165-"	सोहणू आदि	पूर्ण	सेण	मुराडी	0.40	1500	1200	300	"	अन्य कृषक 20 प्रति- शत अनुदान
109.	"-166-"	मंगत राम	देव राम	फतेवाहण	तलयाहड़	0.87	3260	2608	652	"	"
110.	"-167-"	खेमा	ठटू	बटाहण	सरधवाड़	0.80	3000	2400	600	"	"
111.	"-168-"	दिवान चन्द	लुदरू	लूहारड़	भरगांव	0.48	2720	2040	680	टैंक योजना	लघु कृषक 25 प्रतिशत अनुदान
112.	"-169-"	सिध राम आदि	भमका राम	धोबधार	बोर	3.00	18438	9219	9219	"	संयुक्त कृषी योजना 50 प्रतिशत अनु- दान।
113.	"-170-"	भुमि सिंह	कर्म सिंह	तलयाहड़	तलयाहड़	0.69	3864	2576	1288	"	सिमान्त कृषक योजना 33 प्रति- शत अनुदान।
114.	"-171-"	मूंशी राम आदि		देवधारमधिला	"	3.00	18438	9219	9219	"	संयुक्त कृषक योजना 50 प्रतिशत अनु- दान।
115.	"-172-"	पलस राम	किशन	गरलोणी	रिवालसर	0.34	1278	847	423	बैंच टैरेसिंग	सिमान्त कृषक
116.	"-173-"	इन्द्र देव	किसन	"	"	0.36	1350	900	450	"	"
117.	"-174-"	जीया नन्द	खुब राम	कुलवाणी	मलवेहड़	0.66	3750	2437	1243	लघु सिचाई योजना	"
118.	"-175-"	हेत राम	मोखम राम	रियूर	रिवालसर	0.97	5450	3634	1816	"	"
119.	"-176-"	भगवान दास	मोनी राम	मैरा जी तवर	बालेट	1.02	3820	2865	955	बैंच टैरेसिंग	लघु कृषक 25 प्रतिशत अनुदान।
120.	"-177-"	लाल मन	देवी राम	डोलगी	"	0.72	4050	3033	1017	लघु सिचाई	"
121.	"-178-"	तेजू	लोकू	समालोण	सधयाणी	0.47	1760	1408	352	बैंच टैरेसिंग	अन्य कृषक 28 प्रतिशत।
122.	"-179-"	नोखू	वणीया	रियूर	रियूर	0.31	1150	920	230	"	"
123.	"-180-"	रोशन लाल	मोहन नंद			0.24	900	720	180	"	"
124.	"-181-"	चमारू	कतारू	मैराजीतपुर	बालेट	0.31	500	400	100	"	"

1	2	3	4	5	6	7	8	9	10	11	12
							रु.	रु.	रु.		
125.	सदर/मण्डी/182-80-81	सर्वश्री हेम राज	सर्वश्री पलस राम	गरलोणी	रिवालसर	0.52	1950	1560	390	बैंच टैरसिंग अन्य कृषक 26 प्रतिशत।	
126.	"-183-	नानकू आदि	चमारू	लुहारडी	बैरकोट	0.20	750	600	150	"	"
127.	"-184-	नानकू	"	"	"	0.21	750	600	150	"	"
128.	"-185-	महन्त राम	सरदारू	"	"	0.18	680	544	136	"	"
129.	"-186-	मन्थी	पौष	"	"	0.32	1200	960	240	"	"
130.	"-187-	गोविन्द	कन्हैया	रियूर	रियूर	0.18	680	544	136	"	"
131.	"-188-	मोहन लाल	जरावर	"	"	0.19	720	576	144	"	"
132.	"-189-	बाल कृष्ण	जय वर्धन	रिंगड़	राजगड़	0.41	1525	1220	395	"	"
133.	"-190-	परम देव	बलिभद्र	खखैरणा	सधयाणी	0.40	1500	1200	300	"	"
134.	"-191-	तारा	खोमा	चौकीचंद्र राहण	रियूर	3.14	530	424	106	"	"
135.	"-192-	जय राम	महन्त राम	सधयाणी	सधयाणी	0.16	600	480	120	"	"
136.	"-193-	ब्रिजा	चनण	मैराजीतपुर	बालट	1.37	5100	4080	1020	"	"
137.	"-194-	उलम राम	अमका राम	"	"	0.67	2500	2000	500	"	"
138.	"-195-	खब राम	बलिभद्र	खखैरणा	सधयाणी	0.55	2040	1632	408	"	"
139.	"-196-	उत्तम	बाजू	मैराजीतपुर	बालट	1.12	4200	3360	840	"	"
140.	"-197-	संसार चन्द आदि	रामेश्वर राम	विलणी	सदर	1.98	11000	8800	2200	"	"
141.	"-198-	टोडर	लौकू	मैराजीतपुर	बालट	1.22	4590	3672	918	"	"
142.	"-199-	भगतीह पत्नी	भोखम	भलवाणी	मलघेह	0.38	2160	1728	432	लघु सिचाई	"
143.	"-200-	हेम प्रभु	बलिभद्र	समलोण	सधयाणी	0.32	1800	1440	360	"	"
144.	"-201-	वृजा आदि	चनण, मनोहर	रठोल	बालट	3.18	10000	8000	2000	"	"
145.	"-202-	जिन्दू राम	बसन्ता	कठलग	कठलग	0.61	2290	1832	458	बैंच टैरसिंग	"
146.	"-203-	सिता राम आदि	देवू	खनाह	कमांद	0.87	3261	2174	487	"	सिमान्त कृषक
147.	"-204-	तुलसी राम	देवू	"	"	0.25	936	624	312	"	"
148.	"-205-	भागी	धनू	शारा	रेडधार	0.44	1650	1100	550	"	"
149.	"-206-	मीहू	मनो राम	कोठाहर	"	0.40	1500	1000	500	"	"
150.	"-207-	नरायण आदि	सगत राम	बड़ी धार	कोटडी	1.58	5922	3948	1974	"	"
151.	"-208-	मल राज	विजय राज	रोषा	रोषा	0.62	2324	1550	774	"	"
152.	"-209-	परमा	गरीबा	धनोग	रेडधार	0.40	1500	1000	500	"	"
153.	"-210-	पूने राम	सुन्दर सिंह	डगार	कमांद	0.72	2700	1800	900	"	"
154.	"-211-	नोखू राम	कांशी राम	भटवाडी	जवालापुर	0.42	1575	1050	525	"	"
155.	"-212-	नरपत	प्रेम दास	बांदला (घाटा)	शिवाव दार	0.61	2550	1700	850	"	"
156.	"-213-	घोल्ही राम	गंगा राम	भटवाडी	जवालापुर	0.47	1761	1174	587	"	"
157.	"-214-	शेष राम	रामधन	भटवाडी	जवालापुर	0.77	2880	1920	960	"	"
158.	"-215-	श्रीमती पुन्यावति आदि बेवा	वृज	विजनी	रेडधार	0.40	1500	1000	500	"	"
159.	"-216-	जय राम	हुरू	साढला	कटिडी	0.88	3300	2475	825	"	"
160.	"-217-	देबी सिंह	कपूर राम	रोहड़ू	रेडधार	1.12	6300	4740	1560	टैंक योजना लघु कृषक 25 प्रतिशत अनुदान।	"
161.	"-218-	हरी सिंह	मदन	बुधार	किटड़ी	1.16	4348	3261	1087	बैंच टैरसिंग	"
162.	"-219-	कन्हैया	उत्तम	शाढला	"	0.85	3184	2338	796	"	"

163.	"-220-"	हेमराज	रामेश्वर	मंगल	सदर	0.36	1350	1080	270	"	अन्य कृषक 20 प्रतिशत अनुदान।
164.	"-221-"	घने राम	खिमे राम	सारा	जवालापुर	0.83	3110	2488	622	"	"
165.	"-222-"	सौजू राम	भोलू	टेगर	आऊट	1.86	6970	5576	1394	"	"
166.	"-223-"	बामन सिंह	बुटा सिंह	बीजण	रेडधार	0.98	3675	2940	735	"	"
167.	"-224-"	वाटर स्टोरेज टैंक		रोपा	रोपा		20000	10000	10000	टैंक	संयुक्त योजना 50 प्रतिशत अनुदान।
168.	"-225-"	"	जागर	डोज	पंडोज		11540	5770	5770	"	"
169.	"-226-"	"		टिकरी	"		11540	5770	5770	"	"
170.	सदर-मुन्दरनगर-1-80-81	वाटर स्टोरेज टैंक		कांडी	रती		20090	10045	10045	"	"
171.	सदर-मण्डो-227-	बख्सी राम	हरी राम	मसतोहल	सेहली	1.52	8000	2000	2000	टैंक योजना	लघु कृषक 25 प्रतिशत अनुदान
172.	जोशिनंदरनगर-मण्डो-70-80-81	कूहल	योजना	ढेल्हार	ढेहलू		21300	10650	10650	कूहल सिंचाई संयुक्त योजना	50 प्रतिशत अनुदान।
173.	"-71-"	वाटर स्टोरेज	टैंक	कूनकर	द्रवल	8.00	14200	7100	7100	टैंक	संयुक्त कृषक योजना 50 प्रतिशत अनुदान।
174.	मुन्दरनगर/मण्डो-29-80-81	श्री दल्ला राम आदि परस राम	मंजखेतर			0.65	2430	1620	810	बैंच टैरेसिंग सिमांत कृषक	
175.	" 29 "	वाटर स्टोरेज	टैंक	बोई	हाडाबोई			7308	3654	टैंक	संयुक्त कृषक योजना 50 प्रतिशत अनुदान।
176.	"-30-"	" "	"	कुफटू	बन्दली			7308	3654	"	"
176.	"-31-"	" "	"	बबटो समेली	धनयारा		7308	3654	3654	"	"
177.	"-32-"	" "	"	आहण	धवाल		12890	6445	6445	"	"
178.	"-33-"	" "	"	बतील	बोई		7308	3654	3654	"	"
179.	"-34-"	" "	"	चलोग	बोई		7308	3654	3654	"	"
180.	"-35-"	" "	"	भन्तरेहड़			25000	12250	12250	"	"
181.	"-36-"	" "	"	कलौहड़	कलौहड़		15560	7780	7780	"	"
182.	"-37-"	" "	"	धनेश्वरी	महादेव		22400	11200	11200	"	"
183.	"-38-"	" "	"	महोग	महोग		7308	3654	3654	"	"
184.	स0 घाट/162-80-81	मुन्दर सिंह	काना	अलसोगी	समैला	0.84	3150	2110	1040	बैंच टैरेसिंग सिमांत कृषक	
185.	"-163-"	रोशन लाल	खजाना	सधोट	सधोट	0.83	3110	2488	622	"	अन्य कृषक 20 प्रतिशत अनुदान।
186.	"-164-"	मुख राम	काहनू	तरयामवाला	लौगणी	0.19	710	568	142	"	"
187.	"-165-"	बन्ती राम	भगत राम	चैहड़	अमणी	0.40	1500	1200	300	"	"
188.	"-166-"	पायर सिंह आदि		गोपालपुर	गोपालपुर		4550	3640	910	टैंक योजना	"
189.	"-167-"	वाटर स्टोरेज टैंक		जमणी	जमणी		27380	13690	13690	टैंक	संयुक्त कृषक योजना 50 प्रतिशत अनुदान।
190.	"-168-"	" " "		बडौण	नवाणी		11040	5520	5520	"	"
191.	"-169-"	नाला ट्रेनिंग योजना		सयोह	सकलाणा		13400			नाला ट्रेनिंग योजना 100 प्रतिशत अनुदान।	
192.	"-170-"	नाला ट्रेनिंग योजना		जमणी	जमणी		13400	—	—	नाला ट्रेनिंग योजना 100 प्रतिशत अनुदान।	

1	2	3	4	5	6	7	8	9	10	11	12
193. जो0 नगर/172-80-81	वाटर स्टोरेज टैंक		नारला	- कूनु			रु0 5000	रु0 2500	रु0 2500		टैंक संयुक्त कृषक योजना 50 प्रति अनुदान ।
194. सदर-मण्डी-228-	श्री चेत राम आदि दिल्ली		वगललीधार	कमांद		1.78	6672	4448	2224		बैच टर्रेसिंग सिमांत कृषक
195. स0 घाट-मण्डी-171-80-81	वाटर स्टोरेज टैंक		गैरी भादरपुर	पोटा			7650	3825	3825		टैंक संयुक्त कृषक योजना 50 प्रतिशत अनुदान ।
196. सदर-मण्डी-200-80-81	नाला ट्रेनिंग योजना		बरयारा	बरयारा			41940	—	—	नाला ट्रेनिंग	योजना

हस्ताक्षरित,
सहायक भू0 संरक्षण अधिकारी,
जिला मण्डी, हिमाचल प्रदेश ।

कार्यालय जिला दण्डाधिकारी, हमीरपुर, जिला हमीरपुर

अधिसूचनाएं

हमीरपुर, 6 फरवरी, 1981

क्रमांक एम0 एस0/81-1006-पिछले सभी आदेशों का अधि-क्रमण करते हुए तथा हिमाचल प्रदेश जमाखोरी मृनाफाखोरी निरोधक आदेश, 1977 की धारा 3 (1) का प्रयोग करते हुए, मैं, एस0 एम0 कटवाल, जिला दण्डाधिकारी, हमीरपुर, हिमाचल प्रदेश उपरोक्त आदेश की अनुसूची नं0 1 में दत्त निम्नलिखित वस्तुओं के समस्त करों सहित अधिकतम परचून दरों का निर्धारण निम्न प्रकार से करता हूँ।

क्रमांक अनुसूची 1 वस्तु का नाम समस्त करों सहित अधिकतम परचून दर कम संख्या।

नोट:- विज्ञेताओं को प्रत्येक विक्री के केंद्र में मांग/बिल ग्राहकों को जारी करने होंगे।
2. जो व्यापारी थोक व परचून दोनों का कार्य करने हैं वे केवल एक ही लाभार्जन के अधिकारी होंगे।
3. यह आदेश एक महीने तक लागू रहेंगे।
यह आदेश तुरन्त लागू होंगे।

हमीरपुर, 6 फरवरी, 1981

क्रमांक एफ0 एस0/81-940- पिछले सभी आदेशों का अधि-क्रमण करते हुए तथा हिमाचल प्रदेश जमाखोरी मृनाफाखोरी निरोधक आदेश, 1977 की धारा 3 (1) का प्रयोग करते हुए, मैं, एस0 एम0 कटवाल, जिला दण्डाधिकारी, हमीरपुर, हिमाचल प्रदेश निम्न-लिखित वस्तुओं पर अधिकतम लाभ की सीमा जो कि हमीरपुर जिला के थोक व परचून व्यापारी लेंगे का निर्धारण निम्न प्रकार से करता हूँ:-

क्रमांक	वस्तु का नाम	समस्त करों सहित अधिकतम परचून दर
1. 2	डबल रोटी वजन 350 ग्राम भोजन जामो कागज में लिपटी हुई।	1.10 प्रति डबल रोटी
2. 5	माचिस	0.13 पैसे प्रति डिब्बी
3. 12	मीट चिकन, मच्छली	1.50 प्रति दर्जन। 14.00 प्रति किलो
	1. मीट बकरा	10.00 प्रति किलो
	2. मीट मूँझर	13.00 प्रति किलो
	3. चिकन जिन्दा	7.00 प्रति किलो
	4. मच्छली कच्ची साफ हुई।	
	5. मच्छली तली हुई	10.00 प्रति किलो
4. 13	अण्डे कच्चे	6.00 प्रति दर्जन
	अण्डे उबले हुए	0.55 प्रति अण्डा
		0.60 प्रति अण्डा।
5. 17	पक्का भोजन जो कि ढाबो (भोजनालय) में परोसा जाता है जो कि नगर पालिका, नगर निगम क्षेत्र व अधिसूचित क्षेत्रीय समिति के अन्तर्गत आते हैं :	
	1. प्रति खुराक (दाल सब्जी सहित)	2.00
	2. स्पेशल सब्जी प्रति प्लेट ग्राम 300 ग्राम	1.50
	3. मीट बकरा प्रति प्लेट 400 ग्राम	4.50
	4. मीट भुर्गा प्रति प्लेट 400 ग्राम	6.50
	5. मटर पनीर प्रति प्लेट 300 ग्राम	3.00
	6. पालक पनीर प्रति प्लेट 300 ग्राम	3.00
	7. आमलेट प्रति अण्डा	0.80 पैसे प्रति अण्डा
	8. चावल बासमती प्रति प्लेट 400 ग्राम	2.00
	9. चावल साधारण प्रति प्लेट 400 ग्राम	1.50
	10. चापाती 30 ग्राम	0.25 पैसे प्रति चापाती
	11. दाल प्रति प्लेट 300 ग्राम	0.50 पैसे
6 18 दूध	1. सीधा घरों में दिया जाने वाला दूध।	2.00 प्रति किलो
	2. कच्चा दूध हलवाईयों द्वारा बिकने वाला।	2.15 प्रति किलो
	3. उबला हुआ दूध मीठे के बिना।	2.40 प्रति किलो
	4. उबला हुआ दूध मीठे सहित।	3.00 प्रति किलो
	दही	3.00 प्रति किलो
	पनीर	15.00 प्रति किलो
	1. पनीर कच्चा	18.00 प्रति किलो
	2. पनीर तला हुआ	

क्रमांक	वस्तु का नाम	थोक लाभार्जन	परचून लाभार्जन
1	2	3	4
1.	खाद्यान्न गन्धम, चने, जो चावल और मक्की तथा उन से बने पदार्थ।	2 प्रतिशत	4 प्रतिशत
2.	डबल रोटी	इसके बारे अधिसूचना अलग जारी की गई है।	
3.	गुड़, शक्कर, खण्ड-सारी खाण्ड।	2½ प्रतिशत	5 प्रतिशत
4.	दालें	1½ प्रतिशत	3 प्रतिशत
5.	माचिस	2½ प्रतिशत	5 प्रतिशत
		इसके बारे अधिसूचना अलग जारी की गई है।	
6.	तेल मिट्टी	जिला दण्डाधिकारी द्वारा निर्धारित।	
	डीजल	भारत सरकार द्वारा निर्धारित	
7.	कागज	2 प्रतिशत	4 प्रतिशत
8.	साफ्ट कोक, हार्ड कोक, स्टीम कोल, तथा स्लेक कोल।	--	7 प्रतिशत
9.	द्वित पेट्रोलियम गैस	उत्पादको द्वारा निर्धारित।	
10.	पुस्तिका	2 प्रतिशत	4 प्रतिशत
11.	कोरस उनी कपड़ा तथा साधारण कपड़ा।	2½ प्रतिशत	5 प्रतिशत
12.	मीट चिकन तथा मच्छली	इस बारे अधिसूचना अलग जारी की गई है।	
13.	अण्डे	यथोपरि-	
14.	खुली चाय की पत्ती	2½ प्रतिशत	4 प्रतिशत
15.	खाद्य/वनस्पति तेल तथा दूसरे, हाइड्रो-जनेटड तेल सिवाए (टीनो में या 4 किलो व उस से कम डिब्बों में बेचे जाने वाले)।	1½ प्रतिशत	4 प्रतिशत
16.	कपड़े धोने व नहाने के माबून (पैकट में बिकने वाले इस में नहीं आते)।	2½ प्रतिशत	5 प्रतिशत।
17.	पक्का भोजन जो कि ढाबो (सस्ते भोजनालयों) में परोसा जाता है जो कि नगर निगम, नगर पालिका क्षेत्र व अधिसूचित क्षेत्रीय समिति के अन्तर्गत आते हैं।	इस बारे अधिसूचना अलग जारी की गई है।	

1	2	3	1	2	3	4	5
18. दूध, दही तथा पनीर।	इस बारे अधिसूचना अलग जारी की गई है।		15. द्रमण	1660.74	1788.61		1.83
19. फल तथा सब्जियां	5 प्रतिशत	15 प्रतिशत।	16. शाहपुर	1660.74	1788.61		1.83
	अनुसूची II		17. रैत	1665.74	1794.00		1.84
1. पैकट में बिकने वाला त्रैवी फूड	उत्पादकों द्वारा निर्धारित लाभोश परन्तु किसी दशा में 10 प्रतिशत से अधिक नहीं।		18. चंडी घरोह	1677.24	1806.39		1.85
2. पैकटों में बिकने वाली चाय पत्ती	-यथोपरि-		19. रजोल	1668.24	1796.39		1.84
3. बैटरी/ट्रांजिस्टर सेल	-यथोपरि-		20. गगल	1668.24	1796.69		1.84
4. टायर, ट्यूब, साई-कल रिक्शा, मोटर, ट्रक, जीप और कार।	-यथोपरि-		21. चैतड़/बगली	1671.24	1799.92		1.84
			22. सकोह	1677.24	1806.39		1.85
			23. धर्मशाला	1692.74	1823.07		1.87
			24. अपर धर्मशाला	1703.24	1834.39		1.88
			25. मटौर	1668.24	1796.69		1.84
			26. कांगड़ा	1674.54	1803.48		1.85
			27. पुराना कांगड़ा	1679.04	1808.32		1.85
			28. रानी ताल	1688.24	1818.23		1.86
			29. ज्वाला मुखी	1696.74	1827.38		1.87
			30. देहरा	1706.74	1838.15		1.88
			31. डलियारा	1709.74	1841.38		1.88
			32. बनखण्डी	1697.74	1828.46		1.87
			33. परागपुर	1715.74	1847.85		1.89
			34. गरली	1716.24	1848.39		1.89
			35. समलोटी	1676.24	1805.31		1.85
			36. नगरोटा बगवां	1682.74	1812.30		1.85
			37. हटवास	1678.24	1807.46		1.85
			38. मलां	1678.24	1807.46		1.85
			39. पडियार	1679.74	1809.07		1.85
			40. सिद्धवाडी	1693.24	1823.62		1.87
			41. योल	1693.24	1823.62		1.87
			42. अपर योल	1699.74	1830.62		1.87
			43. खनियांरा	1702.74	1833.84		1.88
			44. परोर	1680.24	1810.62		1.85
			45. मुलाह	1701.74	1832.77		1.87
			46. भवारना	1693.24	1823.62		1.87
			47. खैरा भौरा	1706.74	1838.15		1.88
			48. डरोह	1698.74	1829.54		1.87
			49. थुरल	1703.24	1834.39		1.88
			50. आलमपुर	1724.24	1857.00		1.90
			51. लम्बागांव	1731.24	1864.54		1.91
			52. अपर लम्बागांव	1737.74	1871.54		1.91
			53. जयसिंहपुर	1737.74	1871.54		1.91
			54. काथला/हारसी	1741.24	1875.31		1.91
			55. सरीमोलग	1747.24	1881.78		1.89
			56. संगोल	1775.74	1912.47		1.95
			57. धीरानीरा	1705.24	1836.54		1.88
			58. मारण्डा	1681.24	1810.69		1.85
			59. पालमपुर	1688.74	1818.77		1.86
			60. पंचखुडी	1697.74	1828.46		1.87
			61. अंदरेटा	1697.74	1828.46		1.87
			62. चडियार	1743.74	1878.00		1.92
			63. अलीहाल	1686.74	1816.61		1.86
			64. पपरोला	1690.74	1820.92		1.86
			65. वैजनाथ	1690.74	1820.92		1.86
			66. चौद्वीन	1711.74	1832.77		1.87
			67. डाढ़	1686.74	1816.61		1.86
			68. गोपालपुर	1701.74	1832.77		1.87
			69. नगरोटा सूरियां	1716.24	1848.39		1.89
			70. इन्दौरा	1615.24	1739.61		1.78
			71. स्त्रोतरी	1698.24	1829.00		1.87
			72. ऐरला	1740.74	1874.77		1.92
			73. कण्डी	1744.74	1879.08		1.92
			74. वात्र बडोह	1738.74	1872.62		1.91
			75. दोलतपुर	1688.24	1818.23		1.86

अनुसूची III

1. दवाईयां माप तोल अधिनियम, 1976 के प्रावधान
 2. खाद्य पदार्थ तथा उसके अंगीन बने नियमों के अनुसार
 3. साबुन छात्रे हुए मूल्यों पर विक्रय होगा।

नोट.—विक्रेताओं को प्रत्येक विक्री के केश मेमो/बिल ग्राहकों को जारी करने होंगे।

2. जो व्यापारी थोक व परचून दोनों का कार्य करते हैं वे केवल एक ही लाभोश लेने के अधिकारी होंगे।
 यह आदेश तुरन्त लागू होगा।

एस0 एम0 कटवाल,
 जिला दण्डाधिकारी, हमीरपुर।

खाद्य एवं आपूर्ति विभाग, जिला कांगड़ा (हिमाचल प्रदेश)

आदेश

धर्मशाला, 2 फरवरी, 1981

पृष्ठंक : 1690-1748.—गत सभी आदेशों का अधिक्रमण करके और मिट्टी तेल (फिक्शेन आफ सोलिंग प्राईसीज) आदेश, 1970 के खण्ड 2 (बी) (3) में निहित शक्तियों के अन्तर्गत मैं, विजय वंसन, आई0 ए0 एस0, अतिरिक्त जिला दण्डाधिकारी, जिला कांगड़ा धर्मशाला, जिला कांगड़ा के निम्नलिखित स्थानों में उच्च किस्म के मिट्टी तेल के थोक तथा परचून विक्रय दर निर्धारित करता हूँ। यह आदेश तुरन्त लागू होगा:—

क्र० संख्या	स्थान का नाम	थोक भाव चुंगी दर सहित	थोक भाव विक्रय कर व डम पर विक्रय कर व अधिभार प्रति कि० लि०	परचून भाव सभी प्रकार के कर व अधिभार सहित
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1	2	3	4	5
1. जमूर	1617.74	1742.30		1.78
2. नूरपुर	1623.74	1748.76		1.79
3. गंगथ	1631.74	1757.38		1.80
4. राजा का तालाब	1647.24	1774.08		1.81
5. ज्वाली	1651.24	1778.38		1.82
6. रेंहन	1647.24	1774.08		1.81
7. फतेहपुर	1670.24	1798.85		1.84
8. धमेटा	1660.74	1788.61		1.83
9. सल्याली	1667.74	1796.15		1.84
10. भडवार	1630.74	1756.30		1.80
11. खजियां	1638.24	1764.38		1.81
12. जौटा	1638.24	1764.38		1.81
13. कोटला	1641.74	1768.15		1.81
14. भाली	1655.74	1783.23		1.83

2. इस अनुसूची में दिये गये दरों में भाड़ा टेंकर महसूल चुंगी अन्य स्वकार्य खर्च और थोक विक्रेता का कमीशन सम्मिलित है।

3. उपरोक्त सूची में दिये गए स्थानों के अतिरिक्त परचून मिट्टी तेल विक्रेता वास्तविक वाहन भाड़ा या ट्रक ओपरेटर यूनिशन के दर पर भाड़ा जो भी कम हो निकटस्थ थोक वितरण स्थान के परचून मूल्य में डाल सकते हैं।

सर्वश्री तुला राम राकेश कुमार सोलत :-

- | | | | |
|---------|-------|--|--|
| क्रमांक | स्थान | थोक मूल्य प्रति
लिटर बिना
विक्रय कर के | परबत मूल्य
प्रति लिटर सभी
करों सहित व
अन्य खर्चों
सहित । |
| 1 | 2 | 3 | 4 |

1. सोलन	1.65	1.81
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सर्वं मिरीमल निहाल चन्द्र सोलन :-

1. मौलन	1.66	1.83
2. स्यादू	1.64	1.80
3. कसौली	1.65	1.82
4. अर्की	1.70	1.87
5. धर्मपुर	1.62	1.78
6. कण्डाघाट	1.65	1.81
7. नालागढ़	1.64	1.80
8. कुनिहार	1.65	1.82

1. उपरोक्त परचून दर सभी प्रकार के कर, चुगौं, किराया तथा कमीशन सहित है।

2. ऊपरलिखित स्थानों के इलावा अन्य स्थानों के दुकानदार केवल नजदीकी थोक केन्द्र में परचूत केन्द्र तक का वास्तविक किराया तथा मजदूरी जो सम्बन्धित उप-मण्डलाधिकारी/तहसीलदार से अनमोदित हों ले सकते हैं।

3. प्रत्येक मिट्टी तेल का व्यापारी मिट्टी तेल की ख़रीद व बिक्री का पूरा-पूरा हिसाब-किताब रखेगा यदि दुकानदार उस आदमी का उलघन करता हुआ पाया गया तो उसके विरुद्ध आवश्यक वस्तु अधिनियम, 1955 (10 ग्राफ 1955) की धारा 7 के अन्तर्गत कार्यवाही की जायेगी।

4. बिक्री की थोक मात्रा 18.5 लिटर या उससे अधिक मानी जायेगी।

5. यह आदेश सोलन जिला में तुरन्त लागू माना जायेगा।
सुनिता मुखर्जी,
जिला दण्डाधिकारी, सोलन।

Office of the District Magistrate, Sirmur district, Nahan
NOTIFICATION

Nahan, the 4th February, 1981

No. CS.10-718/79-III.—In supersession of all previous notifications and in exercise of the powers conferred upon me under clause 3 of Kerosene Oil (Fixation of Ceiling Price) Order, 1970, I, R. N. Bansal, I.A.S., District Magistrate, Sirmur district, Nahan do hereby fix the whole sale and retail sale rates of superior Kerosene Oil as given below with immediate effect:—

1. *Name of place.*—Nahan.
2. *Wholesale rates exclusive octroi and H.P. sales tax.*—Rs. 165.29 per hundred litres.
3. *Wholesale rate exclusive H.P. sales tax.*—Rs. 168.29 per hundred litres.
4. *Wholesale rate inclusive all taxes.*—Rs. 181.25 per hundred litres.

RETAIL RATE PER LITERE INCLUSIVE OF ALL TAXES

5. *At petrol pump...* Rs. 1.83 per litre.
6. *At retail shops at Nahar.*—Rs. 1.89 per litre.

2. The Kerosene oil dealers beyond the place mentioned above shall add actual transportation charges from above specified point to their shops/deposits to arrive at the sale rate to be approved by the Tehsildars concerned plus retailer commission at the rate of four paise per litre.

3. Kerosene oil will not be stored at any premises other than the place of business.

4. Every dealer shall prominently display the price of kerosene oil at or near the entrance of the place of sale.

5. Any dealer selling or attempting to sell kerosene oil at the rate higher than the specified rates shall be punishable under section 7 of the Essential Commodities Act, 1955.

R. N. BANSAL,
District Magistrate.

खाद्य एवं आपूर्ति विभाग ऊना, जिला ऊना
हिमाचल प्रदेश

अध्यादेश

ऊना, 29 जनवरी, 1981

न नियंत्रक-ऊना-81-549-78.—फिछले सभी आदेशों के अधि-
क्रमण और मिट्टी तेल (फिक्सेशन आफ सोलिंग पराईज)
आदेश, 1970 की धारा 3 के अन्तर्गत, मैं, सीता राम भारद्वाज,
आई० ए० एस०, जिलाधीश, ऊना यह आदेश जारी करता हूँ कि
मिट्टी का तेल जिला ऊना में निम्नलिखित थोक व परचून
मूल्यों के अतिरिक्त नहीं बेचा जाएगा।

6. थोक मात्रा 18 लीटर या उस से अधिक मानी जाएगी।

7. हर एक थोक परचून बिक्रेता तेल की प्राप्ति/वितरण का
पूरा पूरा रिकार्ड रखेगा।

8. थोक बिक्रेता जिला में टकर ला कर के उसकी सूचना जिला
खाद्य एवं आपूर्ति नियंत्रक को देगा तथा उसके वितरण
की सूची (कौन-कौन से क्षेत्र में तेल वितरण करना है) कार्यालय से
लेगा। इसके अतिरिक्त वह तेल के वितरण के समय रूट चार्ट
का जोकि उनको इस कार्यालय के पत्र नं० डी० एफ० एस० सी०
ऊना के० आयल-80/2364-78, दिनांक 18-4-80 के अन्तर्गत
भेजे गये हैं को भी ध्यान में रखेगा।

9. थोक बिक्रेता तेल की अर्ध-मासिक प्राप्ति/वितरण की सूचना
जिला खाद्य एवं आपूर्ति नियंत्रक, ऊना के कार्यालय को ठीक तथा
सूचारू रूप से भेजा करेगा।

सीता राम भारद्वाज,
जिलाधीश, ऊना।

INDUSTRIES DEPARTMENT

FORM 'Q'

PUBLICATION UNDER SECTION 24 OF THE ACT

Simla-4, the 6th March, 1981

No. SML/Loan/DIC/9325.—Whereas a notice was
served on Shri Dhirju Ram s/o Balmu Ram, Village
Pantra Kedi, Tehsil Chopal, District Simla, Himachal
Pradesh on 28-6-1980 under section 23 of the
Himachal Pradesh State Aid to Industries Act, 1971
calling upon said Shri Dhirju Ram s/o Shri Balmu Ram
to pay to me a sum of Rs. 1428/- plus Rs. 1150/- equal to
Rs. 2,578/- on or before 30-7-1980 and whereas the said
sum Rs. 2,578/- has not been paid, I hereby declare that
said sum of Rs. 10,000 plus interest plus penal interest is
due from the said Shri Dhirju Ram s/o Shri Balmu and
the property described in the attached schedule is liable for
the satisfaction of the said debt.

SCHEDULE

House consisting of two Rooms, one kitchen, one
verandha, double storey standing on land comprised in
Khasra No. 997 measuring 0-15 biswas belonging to
Shri Dhirju Ram s/o Shri Balmu situated in village and
P.O. Chopal, Tehsil Chopal District Simla, Himachal
Pradesh.

Sd/-
General Manager,
District Industries Centre Simla-1.

HIMACHAL PRADESH PUBLIC SERVICE COMMISSION

NOTIFICATION

Simla-171002, the 21st February, 1981

No. 4-4/76-PSC Vol. I.—Consequent upon Shri Bhumi
Singh, Section Officer (Rectt.) having been sponsored
for the 'Foundational Course' at the Himachal Pradesh
Institute of Public Administration, Mashobra from
5-1-1981 to 3-3-1981, Shri Shiva Rajan Sharma, Senior
Assistant is appointed purely on *ad hoc* basis against
the deputation/leave vacancy as Section Officer (Recruit-
ment) (Class II Gazetted) in the pay scale of
Rs. 825—1580 for the period from 3rd January, 1981
(A.N.) to 5th March, 1981 (F.N.) (4th January and 4th
March, 1981 being Sundays).

2. Since this is purely an *ad hoc* arrangement, Shri
Shiv Rajan Sharma, Senior Assistant will not be entitled
to any benefits viz. seniority, confirmation etc. except
pay and allowances of the post of Section Officer
(Recruitment).

MAJ. GEN. I. C. KATOCH,
PVSM (Retd).
Chairman.

क्रमांक	स्थान का नाम	थोक मूल्य प्रति लिटर बिना बिक्री टैक्स	परचून मूल्य प्रति लिटर सेल, टैक्स सहित
1	2	3	4
1.	ऊना	1.74	1.91
2.	सन्तोखगढ़	1.73	1.90
3.	दोलतपुर चौक	1.78	1.95
4.	भरवाई	1.78	1.95
5.	चिन्तपुरनी	1.78	1.95
6.	नैहरी	1.77	1.94
7.	जुआर	1.78	1.95
8.	सोहारी टकोली	1.77	1.94
9.	बंगाणा	1.77	1.94
10.	लडियाणी	1.78	1.95
11.	दुर्लहड़	1.78	1.95
12.	कुगड़त	1.78	1.95
13.	सेवा	1.78	1.95
14.	मेहतपुर	1.71	1.88
15.	मलेड़ा	1.72	1.89
16.	भदमाली	1.75	1.92
17.	मलोह	1.75	1.92
18.	मुबारकपुर	1.76	1.93
19.	अम्व	1.76	1.93
20.	गगरेट	1.76	1.93
21.	पन्नावर	1.75	1.92
22.	पन्डोगा	1.75	1.92
23.	ईमपुर	1.75	1.92
24.	भैया	1.75	1.92
25.	रायपुर मैदान	1.78	1.95
26.	चौकी मिन्यार	1.75	1.92

2. उपरोक्त, मूल्य जिला ऊना के डिपों पर कमिशन चुगी
कर, लीकेज, वेरल डेपरीकेशन एलमो व सैलज टैक्स तथा सरचांज
सहित है।

3. यह आदेश ऊना जिला के अध्यादेश जारी होने के बाद
तुरन्त लागू माना जाएगा।

4. उपरोक्त स्थानों के अतिरिक्त मिट्टी के तेल के व्यापारी
दूसरे स्थानों पर केवल अमली किराया ले सकत हैं जो यूनिजन
रेट या सरकारी ट्रान्सपोर्ट के रेट से भी कम होगा।

5. कोई भी व्यापारी निश्चित किये हुए मूल्य से अधिक मूल्य
ग्रहण करेगा उसके विरुद्ध आवश्यक वस्तु अधिनियम, 1955 की धारा
7 के अन्तर्गत कार्यावाही की जाएगी।

लोक निर्माण विभाग
अधिसूचनाएं
सोलन, 17 जनवरी, 1981

विस्तृत विवरण

जिला: कांगड़ा

तहसील: पालमपुर

क्रमांक-एस0 ई0-III-जी0 आर0-61-13/80-1203-60.—चूंकि हिमाचल प्रदेश के राज्यपाल को यह प्रतीत होता है कि सरकार द्वारा सार्वजनिक प्रयोजन नामतः जामली जयनगर रोड के निर्माण के लिए सार्वजनिक व्यय पर भूमि ली जानी अपेक्षित है अतः एतद्वारा यह अधिसूचित किया जाता है कि नीचे विनिर्दिष्ट विवरणित भूमि उपरोक्त प्रयोजन के लिए अपेक्षित है।

2. भूमि अर्जन अधिनियम, 1894 की धारा 6 के उपबन्धों के अधीन सभी सम्बन्धित व्यक्तियों को यह घोषणा की जाती है तथा उक्त अधिनियम की धारा 7 के उपबन्धों के अधीन भू-अर्जन समाहर्ता, हिमाचल प्रदेश लोक निर्माण विभाग को एतद्वारा उक्त भूमि के अर्जन के लिए आदेश लेने का निर्देश दिया जाता है।

3. भूमि की रेखाकृति परिक्षण भूमि अर्जन समाहर्ता, हिमाचल प्रदेश लोक निर्माण विभाग, सोलन के कार्यालय में किया जा सकता है।

जिला: सोलन तहसील: नालागढ़

क्रमांक	खसरा नं०	क्षेत्र	वीधा विस्वा
1	2	3	4
बहन्दी	1811	0	9
	22811	0	7
	22911	1	18
	5711	0	15
	260123011	0	4
	261123011	1	1
	23311	0	4
	24111	0	2
	1411	0	19
	1611	1	3
	2571911	2	2
	811	0	9
	5311	0	1
	5411	0	12
	5511	0	13
	5611	0	14
किते .. 16		11	13

एस0 के0 गौतम,
अधीक्षण अभियन्ता,
तृतीय वृत्त, सोलन।

पालमपुर, 27 दिसम्बर, 1980

No. SEV/WS-II/IA-PLP-66/78-7226-290.—चूंकि हिमाचल प्रदेश के राज्यपाल को यह प्रतीत होता है कि सार्वजनिक के लिए अर्थात् सड़क निर्माण धुम्गर मनसिबल पुल्नर सड़क के लिए सरकारी व्यय पर भूमि ली जानी अपेक्षित है, अतः एतद्वारा यह घोषित किया जाता है कि निम्नलिखित विस्तृत विवरण में वर्णित उपर्युक्त प्रयोजन के लिये अपेक्षित है।

2. भू-अर्जन अधिनियम, 1894 की धारा 6 के उपबन्धों के अधीन सभी सम्बन्धित व्यक्तियों के लिये घोषणा की जाती है तथा उक्त अधिनियम की धारा 7 के उपबन्धों के अधीन समाहर्ता, हिमाचल प्रदेश लोक निर्माण विभाग को एतद्वारा उक्त भूमि के अर्जन के लिये आदेश लेने का निर्देश दिया जाता है।

3. भूमि का खाका समाहर्ता, भू-अर्जन, हिमाचल प्रदेश लोक निर्माण विभाग, कांगड़ा, हिमाचल प्रदेश के कार्यालय में निरीक्षित किया जा सकता है।

गांव	खसरा नं०	क्षेत्र
1	2	3
महोल धुम्गर	69011	0 01 09
	69111	0 00 10
	69211	0 00 48
	69311	0 00 10
	69411	0 01 07
	69511	0 01 76
	69611	0 00 12
	69711	0 00 02
	70911	0 00 50
	71011	0 00 50
	71111	0 00 14
	78911	0 00 18
	79011	0 00 36
	79611	0 00 26
	79711	0 00 20
	79911	0 00 24
	1579	0 00 30
	1581	0 00 42
	158011	0 00 20
	158211	0 00 39
	158311	0 00 56
	80011	0 00 21
	80811	0 00 06
	158511	0 00 77
	80911	0 00 22
	81011	0 00 27
	81211	0 00 03
	81311	0 00 48
	81511	0 00 12
	157711	0 00 24
	157811	0 00 40
	158711	0 00 32
	158611	0 00 96
	1588	0 20 42
	1722	0 02 88
	1721	0 02 69
	1716	0 00 80
	171711	0 00 60
	172011	1 01 74
	1718	0 00 88
	172311	0 00 37
	172411	0 00 42
	172511	0 00 42
	172611	0 00 33
	172711	0 00 30
	172811	0 00 08
	172911	0 00 62
	173011	0 00 39
	173311	0 01 35
	171011	0 10 24
	171111	0 10 20
	171211	0 00 03
	1715/1	0 00 15
	171411	0 00 14
	170211	0 00 28
	170111	0 00 14
	170011	0 00 20
	169911	0 00 26
	169811	0 00 30
	169711	0 00 14

1	2	3	1	2	3	4
	169211	0 00 02	2172		0	3
	168911	0 00 09	7226/2174		0	2
	168811	0 01 32	2200	शून्य	शून्य	शून्य
	168711	0 00 14	2201	शून्य	शून्य	शून्य
	168611	0 00 07	2203	शून्य	शून्य	शून्य
	167311	0 00 46	2204	शून्य	शून्य	शून्य
	1673/1/1	0 00 52	7021/2205	शून्य	शून्य	शून्य
	1672/1	0 00 16	2213	शून्य	शून्य	शून्य
	1671/1	0 00 26	2214	शून्य	शून्य	शून्य
	1670/1	0 60 40	7502/2216-17	0	शून्य	शून्य
	1649/1	0 00 62	7234/2218	0	1	1
	1648/1	0 00 07	7235/2218	0	1	1
	1642/1	0 00 06	7008/2220	0	1	1
	1641/1	0 00 07	2221	0	2	2
	1640/1	0 01 75	2224	0	1	1
	1639/1	0 00 42	2228	0	1	1
	1611/1	0 00 26	2229	0	2	2
	1610/1	0 00 42	2230	0	0	0
	1607/1	0 00 12	2248	0	9	9
	1606/1	0 00 16	2249	शून्य	शून्य	शून्य
	1605/1	0 00 17	2250	शून्य	शून्य	शून्य
	1604/1	0 00 63	2251	शून्य	शून्य	शून्य
	1603/1	0 01 05	2252	शून्य	शून्य	शून्य
	1719	0 01 20	2254	शून्य	शून्य	शून्य
जोड़ . . कित	84	0 61 79	3588/2261	0	2	2
			7239/3988	0	1	1
			7249/3988	0	1	1
			3989/2262	0	0	0
			3990/2262	0	0	0
			2263	0	1	1
			7020/2277	0	0	0
			2278	0	2	2
			3992/2285	0	2	2
			2286	0	1	1
			7244/2288	0	4	4
			2289	0	2	2
			2290	0	3	3
			7514/2291/92	0	2	2
			7515/2292-91	0	3	3
			2293	0	2	2
			2574	0	0	0
			7521/2580	0	4	4
			7686/2582	0	1	1
			7687/2582	0	1	1
			2583	0	2	2
			2584	0	2	2
			7275/2604-5	0	4	4
			2606	0	1	1
			2607	0	1	1
			7522/2627/28	0	2	2
			2624	0	0	0
			2625	0	0	0
			2626	0	0	0
			2630	0	1	1
			7048/2630	0	0	0
			2632	0	2	2
			7525/2633/34/40/2	0	3	3

हस्ताक्षरित/-
अधिकासी अभियन्ता,
पालमपुर मण्डल नं० 1,
लोक निर्माण विभाग, पालमपुर।

हमीरपुर, 14 अगस्त, 1980

क्रम एस० ई० अष्टम/एल० ए० ऊना/80.—जब कि हिमाचल प्रदेश के राज्यपाल को यह प्रतीत होता है कि सरकार द्वारा सार्वजनिक प्रयोजन अर्थात् नामतः भदोड़ी-वाथड़ी सड़क के निर्माण के लिए सार्वजनिक व्यय पर भूमि ली जानी अपेक्षित है। एतद् द्वारा घोषित किया जाता है कि नीचे विनिर्देश में वर्णित भूमि को उपर्युक्त प्रयोजन के लिए लेना अपेक्षित है।

2. भूमि अर्जन अधिनियम, 1894 की धारा 6 के उपबन्धों के अधीन भू-अर्जन कलेक्टर, हिमाचल प्रदेश लोक निर्माण विभाग को एतद् द्वारा उक्त भूमि के अर्जन के लिए आदेश किया जाता है।

3. भूमि की रेखाकृति का निरीक्षण भू-अर्जन समाहर्ता, हिमाचल प्रदेश लोक निर्माण विभाग के कार्यालय हमीरपुर में किया जा सकता है।

विवरणी

जिला: ऊना

तहसील: ऊना

				7525/2633/34/40/2		0		3	
गांव	खमरा नं०	कनाल	मरले			जोड़	5	13	
1	2	3	4						
				वटकलां	491		0	1	
नंगल कलां	2163	0	2		944/492		0	6	
	2164	0	4		494		0	3	
	2165	0	2		499		0	3	
	2166	0	1		970/501		0	9	
	2167/2	0	16		502		0	0	
	216713	0	8		513		0	1	
	2168	0	5		925/515		0	0	
	7498/2161/79	0	2		926/515		0	1	

1	2	3	4	1	2	3	4
	1121/927/515	0	1		750	0	6
	517	0	2		751	0	9
	519	0	6		752	0	1
	520	0	2				
	842/523	0	0		जोड़ . .	5	19
	976/524/25-29	0	4				
	530	0	1				
	1015/534	0	0	वायू	6953/3475	0	0
	1016/534	0	8		3477	0	2
	535	0	1		3478	0	2
	539	0	0		3479	0	9
	540	0	0		3481	0	3
	541	0	0		3491	0	3
	553/1	0	0		3493	0	3
	1127/553/2	0	5		3494	0	11
	554	0	1		3505	0	7
	929/555/1	0	1		3506	0	3
	929/555/2	0	2		3514	0	7
	557	0	2		3616	0	0
	558	0	5		3517	0	3
	559	0	2		3518	0	3
	560	0	0		3519	0	3
	561	0	2		3588	0	0
	562	0	0		3589	0	0
					3590	0	0
	जोड़ . .	3	9		3591	0	1
					6955/3598/2	0	5
					3599	0	1
					3600	0	4
					3601	0	5
					3602	0	7
					3603	0	4
					3604	0	3
					3629	0	1
					3630	0	1
					3634	0	1
					3635	0	0
					6962/3638	0	2
					6966/3639	0	1
					3641	0	1
					3642	0	4
					6969/3647	0	3
					3649	0	1
					3650	0	0
					3657	0	2
					3659	0	3
					3660	0	4
					3661	0	4
					3662	0	4
					3663	0	2
					4286	0	5
					4288	0	4
					4294	0	4
					7010/4295	0	2
					7012/4295	0	4
					4296	0	3
					7014/4297	0	2
					4298	0	3
					7017/4299	0	2
					4300	0	5
					4330	0	1
					4343	0	0
					4344	0	0
					4345	0	5
					4346	0	1
					4347	0	2
					4348	0	2
चट खुर्द	427	0	10				
	1060/428-29	0	7				
	569	0	6				
	570	0	1				
	571	0	2				
	572	0	1				
	573	0	2				
	1063/576	0	2				
	1064/576	0	2				
	578	0	2				
	1203/580	0	3				
	1204/580	0	3				
	581	0	3				
	582	0	1				
	1030/583	0	1				
	583	0	1				
	1245/1172/587-88-	0	13				
	593-94						
	1268/599	0	2				
	1269/599	0	1				
	1270/600	0	1				
	1271/600	0	0				
	603	0	2				
	604	0	2				
	605	0	6				
	1032/624	0	3				
	625	0	3				
	1034/626	0	2				
	1035/626	0	2				
	635	0	3				
	636	0	2				
	637	0	2				
	638	0	2				
	641	0	3				
	643	0	2				
	656	0	2				
	657	0	1				
	658	0	2				

1	2	3	4	1	2	3	4
	4349	0	2	वाथड़ी	3734/141	0	6
	4350	0	1		147	0	6
	4353	0	12		149	0	6
	4355	0	6		150	0	4
	4362	0	2		151	0	6
	4464	0	1		152	0	5
	4475/4365	0	2		161	0	0
	4366	0	1		162	0	0
	7211/4367	0	0		166	0	2
	7212/4367	0	0		3022/167-68	0	0
	7213/4367	0	1		2742/199	0	1
	4451	0	2		200	0	3
	7286/4452	0	4		207	0	12
	7287/4452	0	0		208	0	11
	4453	0	1		3033/209/10	0	7
	4457	0	2		3034/211/13/16	2	4
	4459/1	0	0		3035/217-18	1	2
	4459/2	0	1		3036/220-21-1	0	0
	4466	0	1		3037/221-22/2	0	12
	4467	0	0		222	0	6
	4471	0	0		223	7	10
	4481	0	1		225/1	2	5
	4482	0	1		225/2	1	3
	4483	0	1		234	1	8
	4484	0	1		3039/235-36	0	14
	4485	0	0		237	0	0
	4499	0	9		243	0	0
	4500	0	9		2744/244	0	4
	4501	0	7		2745/244	0	3
	4522	0	6		245	4	13
	4523	0	5		271	0	0
	4524	0	7		272	0	9
	4525	0	2		273/1	1	2
	4722	0	0		274	0	14
	4723	0	2		2528/383	0	14
	4739	0	0		2529/383	0	9
	4741	0	3		388	0	0
	7486/4742	0	1		392	0	4
	7487/4742	0	3		3045/393	0	4
	4743	0	1		3047/396-39	0	3
	4744	0	1		3048/398-99	0	12
	4745	0	0		505	0	0
	4746	0	7		520	0	10
	5085	0	0		521	0	17
	5090/1	0	1		522	0	4
	5090/2	0	3		523	0	3
	7524/5090/5086/3	0	5		529	0	3
	5091	0	1		530	0	7
	5092	0	0		3082/556-57	0	9
	7084/5094	0	1		558	0	4
	7085/5094	0	2		831	0	2
	7786/5141	0	0		842	0	8
	5142	0	0		3128/843-44	0	8
	5143	0	1		845	0	19
	5144	0	2		2402/846	0	0
	7223/5145	0	2		869	1	12
	7224/5145	0	1		870	1	2
	7539/5146	0	2		875	9	13
	7540/5146	0	1		876	0	11
	5147	0	3		877	0	5
	5148	0	0		878	1	5
	5291	0	0		882	1	9
	5292	0	1		3130/886-87	0	2
	5293	0	1		888	0	10
					889	0	18
					893	0	0
	जोड़ . .	15	1				

1	2	3	4	1	2	3	4
894		0	2				
2408/895		0	2	1369		0	17
2409/895		0	2	1370		0	5
896		0	4	1371		0	4
3131/897		0	14	1372		0	1
900		0	4	1373		0	1
2815/901		0	0	1382		0	1
2818/903		0	1	1383		0	8
2819/903		0	1	2473/1384		0	3
906		0	6				
907		0	5				
908		0	5				
909		0	2	जोड़		71	0
1061		0	0				
1211		0	8	कुल जोड़		101	2
3167/1212-13		0	0				
3168/1214-15		0	2				
1216		0	15				
1235		0	0				
1236/1		0	0				
1237		0	0				
1236/2		0	17				
1244		0	8				
1245		0	0				
1246		0	0				
1247		0	0				
1292		0	3				
1293		0	10				
2467/1311		0	1				
2468/1311		0	1				
1312		0	1				
1313		0	1				
1314		0	2				
3375/1315-16		0	5				
1321		0	0				
1340		0	0				
1342		3	8				
1343		5	3				
1344		1	17				
1345		0	14				
1359		0	9				
2875/1360		0	11				
2876/1307		1	10				
1365		0	0				
1366		0	7				
1367		0	2				
3474/1384		0	0				
1385		0	1				
1386		0	2				
1387		0	2				
1389		0	4				
2543/1390		0	0				
2544/1390		1	6				
1392		0	4				
1393		0	5				
1404		0	1				
1405		0	3				
1406		0	3				
1407		0	1				
1409		0	2				
1612		0	2				
1617		0	0				
1618		0	1				
1619		0	2				
1643		0	1				
1644		0	12				
1368		0	0				

आर० सी० कानिया,
अधीक्षण अभियन्ता,
ग्रह्म वृत्त, लोक निर्माण विभाग,
हमीरपुर।

Hamirpur, the 12th March, 1981

No. SE-VIII/LA-BLP-II/80/4288-92.—Whereas it appears to the Governor, Himachal Pradesh that the land is likely to be required to be taken by Government at public expense for public purpose namely for construction of Chandigarh-Mandi-Manali road National Highway No. 21 portion passing through village Plate, Tehsil Nalagarh, District Solan. It is hereby notified that the land in the locality described below is likely to be acquired for the above purpose.

This notification is made under provision of section 4 of the Land Acquisition Act, 1894 to all whom it may likely to concern.

In exercise of the powers conferred by aforesaid section the Governor, Himachal Pradesh, is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested who has any objection to the acquisition of any land in the locality may, within 30 days of the publication of this notification, file an objection in writing before the Land Acquisition Collector, Himachal Pradesh, P.W.D., Simla.

SPECIFICATION

District: SOLAN Tehsil: NALAGARH

Village	Khasra No.	Area	
1	2	Big.	Bis.
PLATE	16/1	0	7
	77/1	0	9
	152/1	0	2
	154/1	0	2
	233/1	0	15
Total		1	15

Whereas it appears to the Governor, Himachal Pradesh that the land is likely to be required to be taken by Government at public expense for a public purpose* It is hereby notified that the land in the locality described below is likely to be acquired for the said* purpose.

This notification is made under provision of section 4 of the Land Acquisition Act, 1894 to all whom it may likely to concern.

In exercise of the powers conferred by aforesaid section the Governor, Himachal Pradesh, is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested who has any objection to the acquisition of any land in the locality may, within 30 days of the publication of this notification, file an objection it writing before the any Land Acquisition Collector, Himachal Pradesh, P.W.D., Simla.

**Construction of Panoh-Harlog-Smella road in village
Jangla Mehduda Malyawer*

No. SE-VIII/LA-BLP-1/80/4294-98. Hamirpur, the 12th
March, 1981

SPECIFICATION

District: BILASPUR Tehsil: GHUMARWIN

Village	Khasra No.	Area Big. Bis.
JANGAL MEHDUDA MALYAWER.	2 min.	9 14
Total	..	9 14

**Construction of Bhager-Kandror-Dehar road in village
Jangal Malyawer*

No. SE-VIII/LA-BLP-1/80/4299-4303. Hamirpur, the 12th
March, 1981

JANGAL MALYAWER 8 min	15 12
Total	.. 15 12

**Construction of Ghumarwin-Talai-Bhakra road in village
Sunhani*

No. SE-VIII/LA-BLP-1/80/4309-13. Hamirpur, the 12th
March, 1981.

SUNHANI	902/1	0 17
Total	..	0 17

R. C. KALIA,
Superintending Engineer,
8th Circle, H.P., P.W.D. Hamirpur.

शिमला-3, 4 नवम्बर, 1980

संख्या एस0-ई0 II आर-54-2/80.—जबकि हिमाचल प्रदेश के राज्यपाल को प्रतीत होता है कि जनता के व्यय पर हिमाचल प्रदेश सरकार द्वारा सार्वजनिक उद्देश्य के लिए नया जंगला-देवीवार मार्ग के लिए भूमि ली जानी अपेक्षित है। एतद्वारा यह अधिसूचित किया जाता है कि निम्नवर्णि स्थान में भूमि को उपर्युक्त प्रयोजन के लिए अर्जित किया जाना सम्बन्धित है।

यह अधिसूचना भू-अर्जन अधिनियम, 1894 की धारा 4 के उपबन्धों के अन्तर्गत उन सभी की की गई है जिनको यह सम्बन्धित है।

उपरोक्त धारा द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश के राज्यपाल इस व्यवसाय में संलग्न अधिकारियों की अपने नौकरों तथा कारीगरों सहित इलाका में किसी भूमि में कार्यवाही आरम्भ करने

तथा सर्वेक्षण करने और अन्य सभी कार्य जो इस धारा द्वारा अपेक्षित अथवा अनुमत है, ठीक करने हेतु प्रवेश करने के लिए प्राधिकृत करते है।

कोई भी हितवद्ध व्यक्ति जिसे इलाका में उक्त भूमि के अर्जन में कोई आपत्ति हो वह इस अधिसूचना के प्रकाशन के 30 दिनों के भीतर लिखित आपत्ति दायर कर सकता है।

जिला : शिमला

तहसील : रोहड़ू

ग्राम 1	खसरा नं० 2	विघा विस्वा 3 4
निम्बडा	160	0 9
	161	2 15
	166	1 6
	144 मिन	1 0
	144 मिन	0 14
	17	0 17
	158	1 6
	13	0 11
	14	1 17
	831/16	2 2
	18	0 12
	832/16	1 5
	165 मिन	4 14
	165 मिन	4 10
	80	0 16
	81	0 5
	87	0 6
	86	0 13
	83	2 2
	84	0 14
	9	0 12
	10	0 18
	11	0 11
	804/163	0 4
	117	0 7
	685/343	1 19
	19 मिन	0 8
	119 मिन	0 10
	19 मिन	0 9
	119 मिन	0 11
	116	0 15
	118	0 18
	122	1 2
	863/163	0 16
	89 मिन	0 11
	89 मिन	0 11
	12	0 3
	1	0 0
	79	0 0
	114	0 0
	123	0 0
	159	0 0
	164	0 0
	181	0 0
	343	0 0
	88	0 19

जोड़ किता .. 46 41 1

जनवारी जाल शर्मा,

प्रशिक्षण अभियन्ता

द्वितीय वृत्त नो. नि.वि., हि. प्र. शिमला-3

भाग 3 - अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल,

हिमाचल प्रदेश हाई कोर्ट, फाईनेंश्ल कमिशनर तथा कमिशनर आफ इन्कम टैक्स द्वारा अधिसूचित आदेश इत्यादि

PERSONNEL DEPARTMENT
SECRETARIAT ADMINISTRATION SERVICES-I
NOTIFICATION

Simla-2, the 28th February, 1981

No. Sachi-Persa-I(K)(B)(2)13/75.—In exercise of the

powers conferred by proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to make the following rules, to amend Himachal Pradesh Secretariat Class-III Services (Recruitment, Promotion

and certain conditions of Services) Rules, 1973 notified vide notification No.1-535/57-III-SAS, dated the 20th November, 1973, as subsequently amended from time to time:—

1. **Short title and commencement.**—(1) These rules shall be called the Himachal Pradesh Secretariat Class-III Services (Recruitment, Promotion and certain conditions of Service) (Amendment) Rules, 1981.

(2) They shall come into force with effect from 20th July, 1979.

Amendment.—The existing Appendix-B of Annexure-I to rule-7 of the Himachal Pradesh Secretariat Class-III Services (Recruitment, Promotion and certain conditions of Service) Rules, 1973, be substituted by the following:—

APPENDIX "B"

METHOD OF RECRUITMENT

Clerks.—By transfer of a person already in service of the State Government or by direct recruitment.

Class-IV.—personnel of the Himachal Pradesh Secretariat shall also be eligible for promotion as clerk provided they fulfil the requisite qualifications as mentioned below and have put in not less than five years continuous service as regular class-IV staff.

Provided that 10% of the vacancies in a recruitment year in the cadre of clerks shall be reserved for being filled by promotion from Class-IV employees of the Secretariat borne on the regular establishment subject to the following conditions:—

- (i) by promotion of Class-IV employees on the basis of seniority subject to rejection of unfit. Promotion shall be confined to such Class-IV employees who fulfil the requirement of minimum educational qualification viz., Matriculation or its equivalent, or Hindi Rattan with Matric (English only);
- (ii) at least five years of service in Class-IV in Himachal Pradesh Secretariat shall be essential;
- (iii) unfilled vacancies shall not be carried forward to the next requirement year.

K. C. PANDEYA,
Chief Secretary.

EDUCATION DEPARTMENT

NOTIFICATIONS

Simla-2, the 17th February, 1981

No. 1-89/69-Sectt. Edu. A.—In exercise of the powers vested in him under proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to substitute the footnotes appended to Annexures I and II of the Recruitment and Promotion Rules notified vide No. 1-89/69-Sectt. Edu. A, dated 31-12-1976 as under, with immediate effect:—

Foot-notes:—

1. Candidate for appointment to any service or post must be:—

- (a) a citizen of India, or
- (b) a subject of Nepal, or
- (c) a subject of Bhutan, or
- (d) a Tibetan refugee who came over to India before the 1st January, 1962 with the intention of permanently settling in India, or
- (e) a person of Indian origin who has migrated from Pakistan, Burma, Sri Lanka, East African countries of Kenya, Uganda, the United Republic of Tanzania (formerly Tanganyika and Zanzibar), Zambia, Malawi, Zaire and Ethiopia with the intention of permanently settling in India;

Provided that a candidate belonging to categories (b), (c), (d) and (e) shall be a person in whose favour a certificate of eligibility has been issued by the Government of India/State Government.

A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Himachal Pradesh Public Service Commission or other recruiting authority, but the offer of appointment may be given only after the necessary eligibility certificate has been issued to him by the Government of India/Himachal Pradesh Government.

2. Upper-age limit for direct recruits will not be applicable to the candidate already in the service of the Government.

3. Upper age-limit is relaxable for Scheduled Castes/Tribes candidates and other categories of persons to the extent permissible under the general or special orders of the Himachal Pradesh Government.

4. Age-limit for direct recruits will be reckoned from the last date fixed for receipt of applications by the Commission.

5. Age and qualifications for direct recruits relaxable at the discretion of the Commission in the case of candidates otherwise well qualified.

6. Provisions of columns 10 and 11 are to be revised by the Government in consultation with the Himachal Pradesh Public Service Commission as and when the number of posts under column 2 are increased or decreased.

7. Selection for appointment to these posts in the case of direct recruitment, shall be made on the basis of *viva voce* test, if the Commission so considers necessary or expedient by a written test, the standard/syllabus etc. of which will be determined by the Commission or a practical test.

8. In all cases where a junior person becomes eligible for consideration by virtue of his total length of service (including *ad hoc* one) in the feeder post, all persons senior to him in the respective category shall be deemed to be eligible for consideration and placed above the junior persons in the field of consideration:

Provided that all incumbents to be considered for promotion/confirmation shall possess the minimum qualifying service of at least three years or that prescribed in the relevant recruitment and promotion rules for the post whichever is less:

Provided further that where a person becomes ineligible to be considered for promotion/confirmation, on account of the requirement prescribed in the preceding proviso, the persons junior to him shall also be deemed to be ineligible for consideration for such promotion/confirmation.

9. The employees of all the public sector corporations and autonomous bodies who happened to be Government servants before absorption in public sector corporations/autonomous bodies at the time of initial constitution of such corporations/autonomous bodies, shall be allowed age-concession in direct recruitment as admissible to Government servants. This concession will not, however, be admissible to such staff of the public sector corporations/autonomous bodies who were subsequently appointed by such corporations/autonomous bodies and are/were finally absorbed in the service of such corporations/autonomous bodies.

10. The appointments to this service shall be subject to orders regarding reservation in the services for Scheduled Castes, Scheduled Tribes/Backward Classes issued by the Himachal Pradesh Government from time to time.

11. **Departmental Examination.**—(i) Every member of the service shall pass a departmental examination as

prescribed in the Departmental Examination Rules within the probation period or within two years from the notification of these rules whichever is later failing which he shall not be eligible to:—

- (a) Cross the Efficiency Bar next due;
- (b) Confirmation in the service; and
- (c) Promotion to the next higher post:

Provided that if a member becomes otherwise eligible for promotion, within the period mentioned above, he shall be considered for promotion and if otherwise found fit, shall be promoted provisionally subject to his passing the departmental examination. He may be reverted if he fails to pass the same:

Provided further that an officer who has qualified the departmental examination in whole or in part prescribed under any other rules before the notification of these rules, shall not be required to qualify the whole or in part of the examination as the case may be;

Provided further that an officer for whom no departmental examination was prescribed prior to the notification of these rules and who has attained the age of 45 years on the 1st of March, 1976, shall not be required to qualify the departmental examination prescribed under these rules.

(ii) An officer on promotion to a higher post in his direct line of promotion shall not be required to pass the aforesaid examination, if he has already passed the same in the lower gazetted post.

(iii) The Government may in consultation with the Himachal Pradesh Public Service Commission, grant in exceptional circumstances and for reasons to be reduced to writing exemption in accordance with the departmental examination rules, to any class or category of persons from the departmental examination in whole or in part.

ANANG PAL,
Commissioner-cum-Secretary.

वन खेती एवं परिवेश संरक्षण विभाग

अधिसूचना

शिमला-2, 25 फरवरी, 1981

संख्या वन(वी) (2)-3/78—भारतीय संविधान के अनुच्छेद 309 के परन्तुक में प्रदत्त शक्तियों तथा इस सम्बन्ध में अन्तःसभी शक्तियों का प्रयोग करते हुए राज्यपाल, हिमाचल प्रदेश, वन खेती एवं परिवेश संरक्षण विभाग में (तृतीय श्रेणी) लिपिकीय तथा तकनीकी व अतकनीकी शर्तों/पदोन्नति तथा अन्य सेवा शर्तों सम्बन्धित नियमावली, 1966, जो कि इस विभाग की अधिसूचना संख्या एफ. टी.-43/203/49 दिनांक 3-3-66 द्वारा जारी की गई तथा जिसका संशोधन इस विभाग की अधिसूचना संख्या 2-60/73 एस0 एफ0 (ईस्ट) रुज दिनांक 22/23-3-1974 द्वारा किया गया, को संशोधनार्थ निम्नलिखित नियमावली बनाते हैं:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Department of Forest Farming and Environmental Conservation, Class III Services (Ministerial, Technical and Non-Technical) Recruitment, Promotion and Certain Conditions of Service (First Amendment) Rules, 1981.

(2) They shall come into force from the date of issue of this notification.

2. *Addition of post in Annexure 'A' and 'C'.*—(1) The following shall be added in Annexure 'A' referred to in rule 2 (g), of the Himachal Pradesh Forest Department Class III Services (Ministerial, Technical and Non-Technical) Recruitment, Promotion and Certain Conditions of Service Rules, 1966, hereinafter called "the said rules" and their amendment (b) issued vide notification dated 23-3-1974, at serial No. 18:

"18. Physical Training Instructor—Rs.510-15-600/20-700/25-850-30-940.

(2) The following shall be added in Annexure 'C' referred to in rule 6 of the said rules and their amendment (b) issued vide notification dated 23-3-1974, at serial No. 14:—

1	2	3	4	5
14	Physical Training Instructor.	Rs.510-15-600/20-700/25-850-30-940.	—	By direct recruitment failing which by deputation from other Departments having two years or more experience of the work.

6	7	8	9
—	Matric with one years Diploma in Physical Training from a recognised University or its equivalent or ex-Serviceman having passed the P.T.I. course from Army School of Physical Education, Poona.	—	On the result of practical test and interview.

Desirable.—Knowledge of customs, manners and dialects of Himachal Pradesh.

R. C. GUPTA,
Secretary.

उद्योग विभाग

अधिसूचना

शिमला-171002, 10 मार्च, 1981

संख्या 13-3/72-एस0आई0 (डब्ल्यू0 एण्ड एम0).—हिमाचल प्रदेश वेट्स एण्ड मेजर्स (एन्फोर्समेंट) ऐक्ट, 1968 (1968 का ऐक्ट नं० 23) की धारा 46 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्यपाल, हिमाचल प्रदेश, हिमाचल प्रदेश वेट्स एण्ड मेजर्स (एन्फोर्समेंट) रुज, 1969 में निम्नलिखित संशोधन जिसका प्रारूप सम संख्यक अधिसूचना दिनांक 5-9-1980 द्वारा हिमाचल प्रदेश राजपत्र दिनांक 13 दिसम्बर, 1980 में पहले ही प्रकाशित हो चुके हैं करने के सहर्ष आदेश देते हैं:—

1. These rules may be called the Himachal Pradesh Weights and Measures (Enforcement) (Second Amendment) Rules, 1980.

2. In the Himachal Pradesh Weights and Measures (Enforcement) Rules, 1969 (hereinafter referred to as the said rules) for the existing Schedule XII the following Schedule XII shall be substituted, namely:—

SCHEDULE XII

(See Rule 20)

Fees payable for verification and stamping of weights, measures and weighing and measuring instruments:—

Weights		Fee per piece	
(a) Bullion Weights	Denomination		Rs. P.
	20 kg.	..	4.50
	10 kg.	..	4.50
	5 kg.	..	3.00
	2 kg.	..	3.00
	1 kg.	..	3.00
	500 g.	..	1.15
	200 g.	..	1.15
	100 g.	..	1.15
	50 g.	..	1.15
	20 g.	..	1.15

Denomination	Fee per piece Rs. P.	Denomination	Fee per piece Rs. P.
10 g.	.. 1.15	20 l	.. 3.00
5 g.	.. 1.15	10 l	.. 3.00
2 g.	.. 1.15	5 l	.. 1.50
1 g.	.. 1.15	2 l	.. 1.50
500 mg.	.. 0.75	1 l	.. 1.50
200 mg.	.. 0.75	500 ml	.. 0.75
100 mg.	.. 0.75	200 ml	.. 0.75
50 mg.	.. 0.75	100 ml	.. 0.75
20 mg.	.. 0.75	50 ml	.. 0.75
10 mg.	.. 0.75	20 ml	.. 0.75
5 mg.	.. 0.75	10 ml	.. 0.75
2 mg.	.. 0.75	5 ml	.. 0.75
1 mg.	.. 0.75	2 ml	.. 0.75
		1 ml	.. 0.75
(b) Brass Weights (other than Bullion)		18.5 l	.. 3.00
1 kg.	.. 1.50	60 ml	.. 0.75
500 g.	.. 0.75	30 ml	.. 0.75
200 g.	.. 0.75		
100 g.	.. 0.75	3. Length Measures	
50 g.	.. 0.40	(a) Non-flexible	
20 g.	.. 0.40	2.00 m	.. 1.50
10 g.	.. 0.40	1.00 m (ordinary)	.. 1.50
5 g.	.. 0.40	0.00 m (ordinary)	.. 1.50
2 g.	.. 0.40	1.00 m (graduated at every cm)	.. 3.00
1 g.	.. 0.40	0.50 m (graduated at every cm)	.. 3.00
(c) Sheet Metal Weights (other than Bullion)			
500 mg.	.. 0.40	(b) Woven Metallic tapes	
220 mg.	.. 0.40	50 m	.. 4.50
100 mg.	.. 0.40	30 m	.. 4.50
50 mg.	.. 0.40	20 m	.. 3.00
20 mg.	.. 0.40	15 m	.. 3.00
10 mg.	.. 0.40	10 m	.. 3.00
5 mg.	.. 0.40	5 m	.. 1.50
2 mg.	.. 0.40	2 m	.. 1.50
1 mg.	.. 0.40		
(d) Iron and Steel Weights		(c) Steel Tapes	
50 kg.	.. 1.50	50 m	.. 7.50
20 kg.	.. 1.50	30 m	.. 7.50
10 kg.	.. 1.50	20 m	.. 4.50
5 kg.	.. 1.50	15 m	.. 4.50
2 kg.	.. 1.15	10 m	.. 3.00
1 kg.	.. 1.15	2 m	.. 1.50
500 g.	.. 0.40	1 m	.. 1.50
200 g.	.. 0.40		
100 g.	.. 0.40	(d) Folding Scales	
50 g.	.. 0.40	1 m	.. 1.50
		0.5 m	.. 0.75
(e) Carat Weights		(e) Surveying Chains	
500 c	.. 1.50	30 m	.. 4.50
200 c	.. 1.50	20 m	.. 3.00
100 c	.. 1.50		
50 c	.. 1.50	4. Weighting Instruments (other than Beam scales of classes C & D., Automatic Weighting Machines and Totalising Machines)	
20 c	.. 1.50		Fee per instru- ment
10 c	.. 1.50		
5 c	.. 1.50	400 t	.. 375.00
2 c	.. 0.75	300 t	.. 300.00
1 c	.. 0.75	200 t	.. 225.00
50/100 c	.. 0.75	150 t	.. 180.00
20/100 c	.. 0.75	100 t	.. 150.00
10/100 c	.. 0.75	80 t	.. 135.00
5/100 c	.. 0.75	60 t	.. 120.00
2/100 c	.. 0.75	50 t	.. 105.00
1/100 c	.. 0.75	40 t	.. 105.00
0.5/100 c	.. 0.75	30 t	.. 105.00
		25 t	.. 75.00
2. Capacity Measures (including storage tank, Vehicle Tanks, Dispensing Measures and Peg Measures).		20 t	.. 75.00
Capacity		15 t	.. 75.00
50 litres and above	Rs. 7.50 for the first 100 litres or part thereof plus Rs. 3/- for every additional 100 litres or part thereof subject to a maximum of Rs. 750.	10 t	.. 60.00
		5 t	.. 60.00
		3 t	.. 37.50
		2 t	.. 37.50
		1500 kg.	.. 22.50
		1000 kg.	.. 22.50
		500 kg.	.. 22.50

Denomination	Fee per instrument	
	Rs. P.	
300 kg.	..	22.50
250 kg.	..	22.50
200 kg.	..	15.00
150 kg.	..	15.00
100 kg.	..	15.00
50 kg.	..	11.25
30 kg.	..	11.25
20 kg.	..	7.50
15 kg.	..	7.50
10 kg.	..	4.50
5 kg.	..	4.50
3 kg.	..	4.50
2 kg.	..	4.50
1 kg.	..	4.50
500 g and below	..	3.00
Person weighing machines (excluding bathroom scales)	..	15.00
5. Beam Scale (Class C&D)		
1000 kg.	..	22.50
500 kg.	..	15.00
300 kg.	..	15.00
200 kg.	..	7.50
100 kg.	..	7.50
50 kg.	..	4.50
20 kg.	..	4.50
10 kg.	..	4.50
5 kg.	..	3.00
2 kg.	..	3.00
1 kg.	..	3.00
500 g. below	..	1.50
6. Automatic Weighing Machines		
Exceeding 10 t	..	150.00
Not exceeding 10 t but exceeding 1 t	..	112.50
Not exceeding 1 t but exceeding 50 kg.	..	75.00
Not exceeding 50 kg. but exceeding 10 kg.	..	45.00
Not exceeding 10 kg.	..	30.00
7. Totalising Machines		
Each Machine	..	225.00
8. Volume Measuring Instruments		
(a) Dispensing pumps (each pump)	75.00	
(b) Other Instruments exceeding 100 litres	(Rs.60/- for the first 100 litres plus Rs.50/-for each additional 100 litres or part thereof subject to a maximum of Rs. 1000/-).	
Not exceeding 100 l but exceeding 50 l	..	60.00
Not exceeding 50 l but exceeding 20 l	..	37.00
Not exceeding 20 l	..	30.00
9. Liner Measuring Instruments		
(a) Taximeters and Autorickshaw meters each taxi meter or autorickshaw meter	..	7.50
(b) Other Instruments exceeding 1000 m	Fee per instrument Rs. 15.00 for first 1000 m plus Rs. 3.00 for every additional 100 meters or part thereof subject to maximum of Rs. 75.00.	
Not exceeding 1000 m but exceeding 500 m	..	15.00
Not exceeding 500 m but exceeding 100 m	..	7.50
Not exceeding 100 m	..	4.50

	Rs. P.
10. Clinical Thermometer	0.20 per unit
11. Water meter (domestic type)	5.00 per meter
12. Electricity meter	5.00 per meter

3. In the said rules for the existing Schedule XIV, the following Schedule XIV shall be substituted, namely:—

SCHEDULE XIV

(See Rule 29)

Licensing and renewal fees for manufacturers, dealers and repairers of Weights, Measures, Weighing or Measuring instruments

(a) Manufacturer	Rs. 100 per annum (calendar year)
(b) Dealer	Rs. 75 per annum (calendar year)
(c) Repairer	Rs. 50 per annum (calendar year).

By order,
ANANG PAL,
Secretary-cum-Commissioner.

PUBLIC WORKS DEPARTMENT NOTIFICATIONS

Simla-2, the 16th February, 1981

No. PBW-1-A(3)-1/79.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India and all powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to make Recruitment and Promotion Rules for the posts of Ferro Printing Machine Operator (Class III) in the Town and Country Planning Organisation, H. P. as per annexure-I endorsed to this notification.

2. These rules shall come into force from the date of their publication in the Official Gazette (H.P. Rajpatra).

ANNEXURE I

RECRUITMENT AND PROMOTION RULES FOR THE POST OF FERRO PRINTING MACHINE OPERATOR

1. Name of post.—Ferro Printing Machine Operator.
 2. No. of posts.—One.
 3. Classification.—Class III.
 4. Scale of pay.—Rs. 110—200.
 5. Whether selection post or non-selection.—Non-selection.
 6. Age for direct recruits.—Minimum: 18 years. Maximum: 27 years.
 7. Minimum education and other qualification required for direct recruits.—Essential: Middle pass of a recognised University. He should also be able to handle the Azp Printing Machine, maintenance and servicing of the machine and maintenance of record of plans and printing papers.
- Desirable: Should possess the knowledge of customs, manners and dialects of Himachal Pradesh.
8. Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.—No.
 9. Period of probation, if any.—No.
 10. Method of recruitment, whether by direct recruitment or by promotion/deputation, transfer and the percentage of vacancies to be filled by various methods.—By promotion failing which by direct recruitment.
 11. In case of recruitment by promotion, deputation, transfer, grades from which promotion/deputation, transfer be made.—From amongst Class IV employees having 3 years service as a Peon/Jamadar/Daftries/Ferro Khalasee and having knowledge of handling the Azo-Ferro Printing Machine, upkeep of drawing record.
 12. If a D.P.C. exists what is its composition.—The D.P.C. to be constituted from time to time.

Simla-2, the 16th February, 1981

12. If a D.P.C. exists what is its composition.— Not applicable.

Simla-2, the 16th February, 1981

No. PBW-1-A(3)-1/79.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India and all powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to make Recruitment and Promotion Rules for the post of Photographer (Class III) in the Town and Country Planning Organisation, H.P. as per annexure-I enclosed to this notification.

2. These rules shall come into force from the date of their publication in the Official Gazette (Himachal Pradesh Rajpatra).

ANNEXURE I

RECRUITMENT AND PROMOTION RULES FOR THE POST OF PHOTOGRAPHER

1. Name of post.—Photographer.
2. No. of posts.—One.
3. Classification.—Class III.
4. Scale of pay.—Rs. 120—250.
5. Whether selection post or non-selection post.—Non-selection.
6. Age for direct recruits.—Minimum 18 years. Maximum 27 years.
7. Minimum education and other qualifications required for direct recruits:—Essential (1) Matriculation of a recognised University or its equivalent.
(2) Three years experience in Photography and dark room work.

Desirable: (1) 2 years experience in Town Planning.

(2) Should also possess knowledge of customs, manners and dialects of Himachal Pradesh.

8. Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees.—Not applicable.
9. Period of probation, if any.—Not applicable.
10. Method of recruitment, whether by direct recruitment or by promotion/deputation/transfer and the percentage of vacancies to be filled by various methods.—100% by direct recruitment.
11. In case of recruitment by promotion/deputation/transfer grades from which promotion/deputation transfer be made.—Not applicable.

No. PBW-1-A(3)-1/79.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India and all powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to make amendments in the Recruitment and Promotion Rules for the post of Assistant Draftsman (Class-III) in the Town and Country Planning Organisation, Himachal Pradesh as per annexure-II notified vide this office notification No.1-56/73-PWA, dated 22-11-1976.

1. Short title and commencement.—(i) These rules may be called the Himachal Pradesh Assistant Draftsman (Class III) Service (First Amendment) Rules, 1981.

(ii) They shall come into force from the date of issue of this notification.

ANNEXURE II

AMENDMENT IN THE RECRUITMENT AND PROMOTION RULES FOR THE POST OF ASSISTANT DRAFTSMAN IN THE TOWN AND COUNTRY PLANNING ORGANISATION, HIMACHAL PRADESH

1. Name of the post.—Assistant Draftsman.
2. Name of the Department.—Town and Country Planning Organisation.

Col.No.	Existing provision	Revised provision as approved by the Government
6.(3)	(i) 25% of the posts by direct recruitment. (ii) 75% of the posts by promotion from tracers.	(i) 75% of the posts by direct recruitment. (ii) 25% of the posts by promotion.

H. C. MALHOTRA,
Secretary.

भाग 4—स्थानीय स्वायत्त शासन: म्यूनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायती राज विभाग

पंचायती राज विभाग

शुद्धि-पत्र

शिमला-2, 9 फरवरी, 1981

संख्या पी0सी0एस0एच0जी0-(1)-2/76.—इस विभाग की सम संख्यक अधिसूचना दिनांक 15-10-1980 के प्रथम वाक्य "तदर्थ रूप से" के उपरान्त तथा "पदोन्नति" से पूर्व "इस अधिसूचना के जारी होने की तिथि से 6 माह की अवधि के लिए" यह अतिरिक्त शब्द जोड़ कर वाक्य की शुद्धि की जाती है।

वी0 सी0 नंगी,
सचिव।

स्थानीय स्वशासन विभाग
अधिसूचनाएं

शिमला-2, 16 जनवरी, 1981

संख्या 14-116/73-एल0एस0जी0.—राज्यपाल हिमाचल प्रदेश भूमि अर्जन अधिनियम, 1894 की धारा 48 के अन्तर्गत प्रदत्त

शक्तियों का प्रयोग करते हुए सहर्ष समसंख्या अधिसूचना दिनांक 17 मई, 1980 को तत्काल वापस लेते हैं।

शमशेर सिंह,
सचिव।

शिमला-2, 11 फरवरी, 1981

संख्या 13-11/67-एल0एस0जी0.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश म्यूनिसिपल ऐक्ट, 1968 की धारा 61 के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए नगर पालिका धर्मशाला की समस्त चुंगी मदों पर 25% सरचार्ज लगाने की सहर्ष स्वीकृति देते हैं।

यह सरचार्ज लगाने के आदेश हिमाचल प्रदेश राज्यपाल में प्रकाशित होने की तिथि से 30 दिन बाद नगर पालिका क्षेत्र में लागू होंगे।

आदेश द्वारा,
शमशेर सिंह,
सचिव।

भाग 5—वैयक्तिक अधिसूचनाएं और विज्ञापन

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

LAW DEPARTMENT

NOTIFICATION

Simla-2, 19th September, 1980

No. LLR-E(9)10/79.—The Finance (No. 2) Act, 1980 (Act No. 44 of 1980) recently passed by the Parliament and assented to by the President on 21-8-1980 which have already been published in the Gazetted of India, Extraordinary, dated 21-8-1980 Part-II, Section I, is republished in the Himachal Pradesh Government Rajpatra. for the information of general public.

G. S. CHAUHAN,
Under Secretary.

Assented to on 21-8-1980.

THE FINANCE (NO. 2) ACT, 1980

Act No. 44 of 1980

AN

ACT

to give effect to the financial proposals of the Central Government for the financial year 1980-81.

BE it enacted by Parliament in the Thirty-first Year of the Republic of India as follows:—

CHAPTER

PRELIMINARY

1. *Short title and commencement.*—(1) This Act may be called the Finance (No. 2) Act, 1980.

(2) Save as otherwise provided in this Act, sections 2 to 43 and sections 52 and 53 shall be deemed to have come into force on the 1st day of April, 1980.

CHAPTER II

RATES OF INCOME-TAX

2. *Income-tax.*—(1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1980, income-tax shall be charged at the rates specified in Part I of the First Schedule and shall be increased,—

- (a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and
- (b) in the cases to which Paragraph E of that Part applies, by a surcharge, calculated in each case in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income, in addition to total income, and the total income exceeds ten thousand rupees, then,—

- (a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and
- (b) the income-tax chargeable shall be calculated as follows:—

- (i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph

A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

- (ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

- (iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii);

Provided that where the sum so arrived at exceeds sixty per cent of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

- (iv) the amount of income-tax determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or section 164 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule.

(5) Subject to the provisions of sub-section (6), in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the First Schedule:

Provided that in cases to which the provisions of Chapter XII or section 164 of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be.

(6) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding six hundred rupees, in addition to total income and the total income exceeds twelve thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging

income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

- (a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and
- (b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:—
 - (i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

- (ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income;

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

- (iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii);

Provided that where the sum so arrived at exceeds sixty per cent of the amount by which the total income exceeds twelve thousand rupees, the excess shall be disregarded;

- (iv) the amount of income-tax or "advance tax" determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income.

(7) For the purposes of this section and the First Schedule,—

- (a) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;
- (b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1980, has made the prescribed arrangements for the declaration

and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;

- (c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

Explanation.—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent of such total income;

- (d) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);
- (e) "net agricultural income" in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the First Schedule;
- (f) "tax-free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;
- (g) all other words and expressions used in this section or in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

CHAPTER III

DIRECT TAXES

Income-tax

3. *Amendment of section 2.*—In section 2 of the Income-tax Act, in clause (24), after sub-clause (iv), the following sub-clause shall be inserted, namely:—

"(iva) the value of any benefit or perquisite, whether convertible into money or not, obtained by any representative assessee mentioned in clause (iii) or clause (iv) of sub-section (1) of section 160 or by any person on whose behalf or for whose benefit any income is receivable by the representative assessee (such person being hereafter in this sub-clause referred to as the "beneficiary") and any sum paid by the representative assessee in respect of any obligation which, but for such payment, would have been payable by the beneficiary;"

4. *Amendment of Section 10.*—In section 10 of the Income-tax Act, after clause (23A), the following clause shall be inserted and shall be deemed always to have been inserted, namely:—

"(23AA) any income received by any person on behalf of any Regimental Fund or Non-Public Fund established by the armed forces of the Union for the welfare of the past and present members of such forces or their dependants;"

5. *Amendment of section 16.*—In section 16 of the Income-tax Act, with effect from the 1st day of April, 1981,—

(a) in clause (i),—

- (i) for the words "in respect of expenditure incidental to the employment of the assessee," the words "a deduction of" shall be substituted;

- (ii) in sub-clause (a) and (b), the words "derived from such employment" shall be omitted;
- (b) in clause (ii), for the words "in respect of any allowance", the words "a deduction in respect of any allowance" shall be substituted.

6. Amendment of section 32.—In section 32 of the Income-tax Act, with effect from the 1st day of April, 1981,—

- (a) in sub-clause (i), after clause (ii), the following clause shall be inserted, namely:—

"(iia) in the case of any new machinery or plant (other than ships and aircraft) which has been installed after the 31st day of March, 1980 but before the 1st day of April, 1985, a further sum equal to one-half of the amount admissible under clause (ii) (exclusive of extra allowance for double or multiple shift working of the machinery or plant and the extra allowance in respect of machinery or plant installed in any premises used as a hotel) in respect of the previous year in which such machinery or plant is installed or, if the machinery or plant is first put to use in the immediately succeeding previous year, then, in respect of that previous year:

Provided that no deduction shall be allowed under this clause in respect of—

- (a) any machinery or plant installed in any office premises or any residential accommodation;
- (b) any office appliances or road transport vehicles; and
- (c) any machinery or plant, the whole of the actual cost of which is allowed as a deduction (whether by way of depreciation or otherwise) in computing the income chargeable under the head "Profits and gains of business or profession" of any one previous year.

Explanation.—For the purposes of this clause,—

- (a) "new machinery or plant" shall have the meaning assigned to it in clause (2) of the Explanation below clause (vi) of this sub-section;
- (b) "residential accommodation" includes accommodation in the nature of a guest house but does not include premises used as a hotel;
- (b) in sub-section (2), after the words, brackets and figures "or clause (ii)", the words, brackets, figures and letter "or clause (iia)" shall be inserted.

7. Amendment of Section 35.—In section 35 of the Income-tax Act,—

- (a) in sub-section (2), in clause (iv),—
 - (i) for the brackets and figures "(ii), (iii)", the brackets, figures and letter "(ii), (iia), (iii)" shall be substituted with effect from the 1st day of April, 1981;
 - (ii) for the words "for the same previous year", the words "for the same or any other previous year" shall be substituted and shall be deemed always to have been substituted;
- (b) in sub-section (2A) with effect from the 1st day of September, 1980,—
 - (i) in the opening paragraph, after the words brackets and figures "clause (ii) of sub-section (1)", the words "or to a public sector company" shall be inserted;
 - (ii) the following Explanation shall be inserted at the end, namely:—

Explanation.—For the purposes of this sub-section, "public sector company" shall have the same meaning as include (b) of the Explanation below sub-section (2B) of section 32A;
- (c) after sub-section (2A), the following sub-section shall be inserted with effect from the 1st day of September, 1980, namely:—

"(2B)(a) Where an assessee has incurred any expenditure (not being in the nature of capital expenditure incurred on the acquisition of any

land or building or construction of any building) on scientific research undertaken under a programme approved in this behalf by the prescribed authority having regard to the social economic and industrial needs of India, he shall, subject to the provisions of this sub-section, be allowed a deduction of a sum equal to one and one-fourth times the amount of the expenditure certified by the prescribed authority to have been so incurred during the previous year.

- (b) Where a deduction has been allowed under clause (a) for any previous year in respect of any expenditure, no deduction in respect of such expenditure shall be allowed under clause (i) of sub-section (1) or clause (ia) of sub-section (2) for the same or any other previous year.
- (c) Where a deduction is allowed for any previous year under this sub-section in respect of expenditure represented wholly or partly by an asset, no deduction shall be allowed in respect of that asset under clauses (i), (ii), (iia) and (iii) of sub-section (1) or under sub-section (1A) of section 32 for the same or any subsequent previous year.
- (d) Any deduction made under this sub-section in respect of any expenditure on scientific research in excess of the expenditure actually incurred shall be deemed to have been wrongly made for the purposes of this Act if the assessee fails to furnish within one year of the period allowed by the prescribed authority for completion of the programme, a certificate of its completion obtained from that authority, and the provisions of sub-section (5B) of section 155 shall apply accordingly."

8. Amendment of section 35B.—In section 35B of the Income-tax Act, in sub-section (1), with effect from the 1st day of April, 1981,—

- (a) in clause (b), sub-clauses (ii), (iii), (v), (vi) and (viii) shall be omitted;
- (b) for Explanation 2 below clause (b), the following Explanation shall be substituted, namely:—

"**Explanation 2.**—For the removal of doubts, it is hereby declared that nothing in clause (b) shall be construed to include any expenditure which is in the nature of purchasing and manufacturing expenses ordinarily debitable to the trading or manufacturing account and not to the profit and loss account."

9. Amendment of Section 36.—In section 36 of the Income-tax Act, in sub-section (1), after clause (ii), the following clause shall be inserted with effect from the 1st day of April, 1981, namely:—

- "(iia) a sum equal to one and one-third times the amount of the expenditure incurred on payment of any salary to an employee who, as at the end of the previous year,—
 - (a) is totally blind, or
 - (b) is subject to or suffers from a permanent physical disability (other than blindness) which has the effect of reducing substantially his capacity to engage in a gainful employment or occupation;

Provided that the assessee produces before the Income-tax Officer, in respect of the first assessment year for which deduction is claimed in relation to each such employee under this clause,—

- (i) in a case referred to in sub-clause (a), a certificate as to his total blindness from a registered medical practitioner being an oculist; and
- (ii) in a case referred to in sub-clause (b), a certificate as to the permanent physical disability referred to in the said sub-clause from a registered medical practitioner;

Provided further that nothing contained in this clause shall apply in the case of an employee whose income in the previous year chargeable under

the head "Salaries" exceeds twenty thousand rupees.

Explanation 1.—In this clause, "salary" includes the pay, allowances, bonus or commission payable monthly or otherwise.

Explanation 2.—For the removal of doubts, it is hereby declared that where a deduction under this clause is allowed for any assessment year in respect of any expenditure, deduction shall not be allowed in respect of such expenditure under any other provision of this Act for the same or any other assessment year.

10. Amendment of section 37.—In section 37 of the Income-tax Act, sub-sections (3A), (3B), (3C) and (3D) shall be omitted with effect from the 1st day of April, 1981.

11. Amendment of section 41.—In section 41 of the Income-tax Act, with effect from the 1st day of April, 1981—

(a) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where an asset representing expenditure of a capital nature on scientific research within the meaning of clause (c) of sub-section (2B) of section 35, read with clause (4) of section 43 owned by the assessee which was or has been used for the purposes of business after it ceased to be used for the purpose of scientific research related to the business is sold, discarded, demolished or destroyed, the provisions of this sub-section shall apply as if for the words "actual cost", at the first place where they occur, the words "actual cost as increased by twenty-five per cent thereof" had been substituted."

(b) in sub-section (3),—

(i) for the words, brackets and figures "clause (iv) of sub-section (1) of section 35", the words, brackets, figures and letters "clause (iv) of sub-section (1), or clause (c) of sub-section (2B), of section 35" shall be substituted;

(ii) for the words, brackets, figures and letter "clause (ia) of sub-section (2) of section 35", the words, brackets, figures and letters "clause (ia) of sub-section (2), of clause (c) of sub-section (2B), or section 35" shall be substituted.

12. Insertion of new sections 80AA and 80AB.—In the Income tax Act,—

(a) after section 80A, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1968, namely:—

"80AA. Computation of deduction under section 80M.—Where any deduction is required to be allowed under section 80M in respect of any income by way of dividends from a domestic company which is included in the gross total income of the assessee, then, notwithstanding anything contained in that section, the deduction under that section shall be computed with reference to the income by way of such dividends as computed in accordance with the provisions of this Act (before making any deduction under this Chapter) and not with reference to the gross amount of such dividends."

(b) after section 80AA as so inserted, the following section shall be inserted with effect from the 1st day of April, 1981, namely:—

"80AB. Deduction to be made with reference to the income included in the gross total income.—Where any deduction is required to be made or allowed under any section (except

section 80M) included in this Chapter under the heading "C—Deductions in respect of certain incomes" in respect of any income of the nature specified in that section which is included in the gross total income of the assessee, then, notwithstanding anything contained in that section, for the purpose of computing the deduction under that section, the amount of income of that nature as computed in accordance with the provisions of this Act (before making any deduction under this Chapter) shall alone be deemed to be the amount of income of that nature which is derived or received by the assessee and which is included in his gross total income."

13. Amendment of section 80C.—In section 80C of the Income-tax Act, with effect from the 1st day of April, 1981,—

(a) for sub-section (1), the following sub-section shall substituted namely:—

"(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section an amount calculated, with reference to the aggregate of the sums specified in sub-section (2), at the following rates, namely:—

(a) Where such aggregate does not exceed Rs. 5,000. The whole of such aggregate;

(b) where such aggregate exceeds Rs. 5,000 but does not exceed Rs. 10,000. Rs. 5,000 plus 50 per cent of the amount by which such aggregate exceeds Rs. 5,000;

(c) where such aggregate exceeds Rs. 10,000 Rs. 7,500 plus 40 per cent of the amount by which such aggregate exceeds Rs. 10,000."

(b) in sub-section (4), in clause (i), for the words "musician or actor", the words and brackets "musician, actor or sportsman (including an athlete)" shall be substituted.

14. Omission of section 80FF.—Section 80FF of the Income-tax Act shall be omitted with effect from the 1st day of April, 1981.

15. Amendment of section 80G.—In section 80G of the Income-tax Act,—

(a) for sub-section (4), the following sub-section shall be substituted with effect from the 1st day of April, 1981, namely:—

"(4) Where the aggregate of the sums referred to in sub-clause (iv), (v), (vi) and (vii) of clause (a) and in clause (b) of sub-section (2) exceeds the smaller of the following amounts, that is to say,—

- (i) ten per cent of the gross total income (as reduced by any portion thereof on which income tax is not payable under any provision of this Act and by any amount in respect of which the assessee is entitled to a deduction under any other provision of this Chapter), and
- (ii) five hundred thousand rupees,

then, the amount by which such aggregate exceeds such smaller amount shall be ignored for the purpose of computing the aggregate of the sums in respect of which deduction is to be allowed under sub-section (1)."

(b) after sub-section (5) and before *Explanation 1*, the following sub-section shall be inserted and shall be deemed always to have been inserted, namely:—

"(5A) Where a deduction under this section is claimed and allowed for any assessment year in

respect of any sum specified in sub-section (2), the sum in respect of which deduction is so allowed shall not qualify for deduction under any other provision of this Act for the same or any other assessment year."

16. *Insertion of new section 80-I.*—In the Income-tax Act, after section 80HHA, the following section shall be inserted with effect from the 1st day of April, 1981, namely:—

'80-I. *Deduction in respect of profits and gains from industrial undertakings after a certain date, etc.*—(1) Where the gross total income of an assessee includes any profits and gains derived from an industrial undertaking or a ship of the business of a hotel, to which this section applies, there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction from such profits and gains of an amount equal to twenty per cent thereof:

Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the words "twenty per cent", the words "twenty five per cent" had been substituted.

(2) This section applies to any industrial undertaking which fulfils all the following conditions, namely:—

- (i) it is not formed by the splitting up, or the reconstruction, of a business already in existence;
- (ii) it is not formed by the transfer to a new business of machinery or plant previously used for any purpose;
- (iii) it manufactures or produces any article or thing, not being any article or thing specified in the list in the Eleventh Schedule, or operates one or more cold storage plant or plants, in any part of India, and begins to manufacture or produce articles or things or to operate such plant or plants at any time within the period of four years next following the 31st day of March, 1981, or such further period as the Central Government may, by notification in the Official Gazette, specify with reference to any particular industrial undertaking;
- (iv) in a case where the industrial undertaking manufactures or produces articles or things, the undertaking employs ten or more workers in a manufacturing process carried on with the aid of power, or employs twenty or more workers in a manufacturing process carried on without the aid of power:

Provided that the condition in clause (i) shall not apply in respect of any industrial undertaking which is formed as a result of the re-establishment, reconstruction or revival by the assessee of the business of any such industrial undertaking as is referred to in section 33B, in the circumstances and within the period specified in that section:

Provided further that the condition in clause (iii) shall, in relation to a small-scale industrial undertaking, apply as if the words "not being any article or thing specified in the list in the Eleventh Schedule" had been omitted.

Explanation 1.—For the purposes of clause (ii) of this sub-section, any machinery or plant which was used outside India by any person other than the assessee shall not be regarded as machinery or plant previously used for any purpose, if the following conditions are fulfilled, namely:—

- (a) such machinery or plant was not, at any time previous to the date of the installation by the assessee, used in India;
- (b) such machinery or plant is imported into India from any country outside India; and
- (c) no deduction on account of depreciation in respect of such machinery or plant has been allowed or is allowable under the provisions of this Act in computing the total income of any person

for any period prior to the date of the installation of the machinery or plant by the assessee.

Explanation 2.—Where in the case of an industrial undertaking, any machinery or plant or any part thereof previously used for any purpose is transferred to a new business and the total value of the machinery or plant or part so transferred does not exceed twenty per cent of the total value of the machinery or plant used in the business, then, for the purposes of clause (ii) of this sub-section, the condition specified therein shall be deemed to have been complied with.

Explanation 3.—For the purposes of this sub-section, "small scale industrial undertaking" shall have the same meaning as in clause (b) of the *Explanation* below sub-section (8) of section 80 HHA.

(3) This section applies to any ship, where all the following conditions are fulfilled, namely:—

- (i) it is owned by an Indian company and is wholly used for the purposes of the business carried on by it;
- (ii) it was not, previous to the date of its acquisition by the Indian company, owned or used in Indian territorial waters by a person resident in India; and
- (iii) it is brought into use by the Indian company at any time within the period of four years next following the 1st day of April, 1981.

(4) This section applies to the business of any hotel, where all the following conditions are fulfilled, namely:—

- (i) the business of the hotel is not formed by the splitting up, or the reconstruction, of a business already in existence or by the transfer to a new business of a building previously used as a hotel or of any machinery or plant previously used for any purpose;
- (ii) the business of the hotel is owned and carried on by a company registered in India with a paid-up capital of not less than five hundred thousand rupees;
- (iii) the hotel is for the time being approved for the purposes of this sub-section by the Central Government;
- (iv) the business of the hotel starts functioning after the 31st day of March, 1981 but before the 1st day of April, 1985.

(5) The deduction specified in sub-section (1) shall be allowed in computing the total income in respect of the assessment year relevant to the previous year in which the industrial undertaking begins to manufacture or produce articles or things, or to operate its cold storage plant or plants or the ship is first brought into use or the business of the hotel starts functioning (such assessment year being hereafter in this section referred to as the initial assessment year) and each of the seven assessment years immediately succeeding the initial assessment year:

Provided that in the case of an assessee, being a co-operative society, the provisions of this sub-section shall have effect as if for the words "seven assessment years," the words "nine, assessment years" had been substituted.

(6) Notwithstanding anything contained in any other provision of this Act, the profits and gains of an industrial undertaking or a ship or the business of a hotel to which the provisions of sub-section (1) apply shall, for the purposes of determining the quantum of deduction under sub-section (1) for the assessment year immediately succeeding the initial assessment year or any subsequent assessment year, be computed as if such industrial undertaking or ship or the business of the hotel were the only source of income of the assessee during the previous years relevant to the initial assessment year and to every subsequent assessment year up to and including the assessment year for which the determination is to be made.

(7) Where the assessee is a person other than a company or a co-operative society, the deduction under sub-section (1) from profits and gains derived from an industrial undertaking shall not be admissible unless the accounts of the industrial undertaking for the previous year relevant to the assessment year for which the deduction is claimed have been audited by accountant, as defined in the Explanation below sub-section (2) of section 288, and the assessee furnishes, along with his return of income, the report of such audit in the prescribed form duly signed and verified by such accountant.

(8) Where any goods held for the purposes of the business of the industrial undertaking or the hotel or the operation of the ship are transferred to any other business carried on by the assessee, or where any goods held for the purposes of any other business carried on by the assessee are transferred to the business of the industrial undertaking or the hotel or the operation of the ship and, in either case, the consideration, if any, for such transfer as recorded in the accounts of the business of the industrial undertaking or the hotel or the operation of the ship does not correspond to the market value of such goods as on the date of the transfer, then, for the purposes of the deduction under this section, the profits and gains of the industrial undertaking or the business of the hotel or the operation of the ship shall be computed as if the transfer, in either case, had been made at the market value of such goods as on that date:

Provided that where, in the opinion of the Income-tax officer, the computation of the profits and gains of the industrial undertaking or the business of the hotel or the operation of the ship in the manner hereinbefore specified presents exceptional difficulties, the Income-tax officer may compute such profits and gains on such reasonable basis as he may deem fit.

Explanation.—In this sub-section, “market value”, in relation to any goods, means the price that such goods would ordinarily fetch on sale in the open market.

(9) Where it appears to the Income-tax officer that, owing to the close connection between the assessee carrying on the business of the industrial undertaking or the hotel or the operation of the ship to which this section applies and any other person, or for any other reason, the course of business between them is so arranged that the business transacted between them produces to the assessee more than the ordinary profits which might be expected to arise in the business of the industrial undertaking or the hotel or the operation of the ship, the Income-tax officer, shall in computing the profits and gains of the industrial undertaking or the hotel or the ship for the purposes of the deduction under this section, take the amount of profits as may be reasonably deemed to have been derived therefrom.

(10) The Central Government may, after making such inquiry as it may think fit, direct, by notification in the Official Gazette, that the exemption conferred by this section shall not apply to any class of industrial undertakings with effect from such date as it may specify in the notification.

16. Amendment of section 80J.—In section 80J of the Income-tax Act,—

- (a) in sub-section (1), for the words “computed in the prescribed manner” the words, brackets, figure and letter “computed in the manner specified in sub-section (1A)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1972;
- (b) after sub-section (1), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1972, namely:—

“(1A) (1) For the purposes of this section, the capital employed in an industrial undertaking or the business of a hotel shall, except as otherwise expressly provided in this section, be computed in accordance with clauses (II) to

(IV) and the capital employed in a ship shall be computed in accordance with clause (V).

(II) The aggregate of the amounts representing the values of the assets as on the first day of the computation period of the undertaking or of the business of the hotel to which this section applies shall first be ascertained in the following manner:—

- (i) in the case of assets entitled to depreciation, their written down value;
- (ii) in the case of assets acquired by purchase and not entitled to depreciation, their actual cost to the assessee;
- (iii) in the case of assets acquired otherwise, than by purchase and not entitled to depreciation, the value of the assets when they became assets of the business;
- (iv) in the case of assets, being debts due to the person carrying on the business, the nominal amount of those debts;
- (v) in the case of assets, being cash in hand or bank, the amount thereof.

Explanation 1.—In this clause, “actual cost” has the same meaning as in clause (1) of section 43.

Explanation 2.—In this clause and in clause (III), “computation period” means the period for which profits and gains of the industrial undertaking or business of the hotel are computed under sections 28 to 43 A.

Explanation 3.—In this clause and in clause (V), “written down value” has the same meaning as in clause (6) of section 43.

Explanation 4.—Where the cost of any asset has been satisfied otherwise than in cash, the then value of the consideration actually given for the asset shall be treated as the actual cost of the asset.

(III) From the aggregate of the amounts as ascertained under clause (II) shall be deducted the aggregate of the amounts, as on the first day of the computation period, of borrowed moneys and debts owed by the assessee (including amounts due towards any liability in respect of tax).

Explanation.—For the purposes of this clause,—

(i) “tax” means—

- (a) income-tax or super-tax (including advance tax) due under any provision of this Act;
- (b) wealth-tax due under provision of the Wealth-tax Act, 1957 (27 of 1957);
- (c) gift-tax due under any provision of the Gift-tax Act, 1958 (18 of 1958);
- (d) super profits tax due under any provision of the Super Profits Tax Act, 1963 (14 of 1963);
- (e) surtax due under any provision of the Companies (Profits) Surtax Act, 1964 (7 of 1964);

(ii) any liability in respect of tax shall be deemed to have become due—

- (a) in the case of advance tax due under any provision of this Act, on the date on which such advance tax is payable; and
- (b) in the case of any other tax, on the first day of the period within which it is required to be paid.

(IV) The resultant sum as determined under clause (III) shall be diminished by the value, as ascertained under clause (II), of any investments the income from which is not taken into account in computing the profits of the business and any moneys not required for the purpose of the business, in so far as the aggregate of such investments or moneys exceed the amount of the borrowed moneys which under clause (III) are required to be deducted in computing the capital.

... for the relevant year.

(V) The capital employed in a ship shall be taken to be the written down value of the ship as reduced by the aggregate of the amounts owed by the assessee as on the computation date on account of moneys borrowed or debts incurred in acquiring that ship.

Explanation.—In this clause, “computation date” relation to a ship, means—

- (a) in respect of the previous year in which the ship is first brought into use, the date on which it is so brought into use;
- (b) in respect of any subsequent previous year, the first day of such previous year.

18. Amendment of section 80JJ.—1 section 80 JJ of the Income-tax Act, with effect from the 1st day of April, 1981,—

- (a) in clause (a), for the words “ten thousand rupees,” the words “fifteen thousand rupees” shall be substituted;
- (b) for clause (b), the following clause shall be substituted, namely:—

“(b) in any other case, one-fifth of the aggregate amount of such profits and gains or fifteen thousand rupees, whichever is higher:

Provided that in computing the aggregate amount of such profits and gains in a case where the profits and gains derived from a business of poultry farming exceed seventy-five thousand rupees, such excess shall be ignored.”

19. Amendment of section 80L.—In section 80L of the Income-tax Act, in sub-section (1), for clause (vii), the following clause shall be substituted with effect from the 1st day of April, 1981, namely:—

“(vii) interest on deposits with a financial corporation which is engaged in providing long-term finance for industrial development in India or with a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes:

Provided that the corporation or, as the case may be, the company is for the time being approved by the Central Government for the purposes of clause (viii) of sub-section (1) of section 36;”

20. Amendment of section 80RR.—In section 80RR of the Income-tax Act, for the words “musician or actor”, the words and brackets “musician, actor or sportsman (including an athlete)” shall be substituted.

21. Amendment of section 80T.—In section 80T of the Income-tax Act, in clause (a), the words “where the gross total income does not exceed ten thousand rupees or” shall be omitted with effect from the 1st day of April, 1981.

22. Amendment of section 80TT.—In section 80TT of the Income-tax Act, in clause (a), the words “where the gross total income does not exceed ten thousand rupees or” shall be omitted with effect from the 1st day of April, 1981.

23. Amendment of section 80U.—In section 80U of the Income-tax Act, for the words “five thousand rupees”, the words “ten thousand rupees” shall be substituted with effect from the 1st day of April, 1981.

24. Amendment of section 139.—In section 139 of the Income-tax Act, after sub-section (8), the following sub-section shall be inserted with effect from the 1st day of September, 1980, namely:—

“(9) Where the Income-tax officer considers that the return of income furnished by the assessee is

defective, he may intimate the defect to the assessee and give him an opportunity to rectify the defect within a period of fifteen days from the date of such intimation or within such further period which, on an application made in this behalf, the income-tax officer may, in his discretion, allow; and if the defect is not rectified within the said period of fifteen days or, as the case may be, the further period so allowed, then, notwithstanding anything contained in any other provisions of this Act, the return shall be treated as an invalid return and the provisions of this Act shall apply as if the assessee had failed to furnish the return:

Provided that where the assessee rectifies the defects after the expiry of the said period of fifteen days or the further period allowed, but before the assessment is made, the Income-tax officer may condone the delay and treat the return as a valid return.

Explanation.—For the purposes of this sub-section, a return of income shall be regarded as defective unless all the following conditions are fulfilled, namely:—

- (a) the annexures, statements and column in the return of income relating to computation of income chargeable under each head of income, computation of gross total income and total income have been duly filled in;
- (b) the return is accompanied by a statement showing the computation of the tax payable on the basis of the return;
- (c) the return is accompanied by proof of—
 - (i) the tax, if any, claimed to have been deducted at source and the advance tax and tax on self-assessment, if any, claimed to have been paid;
 - (ii) the amount of compulsory deposit, if any, claimed to have been made under the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 (38 of 1974);
- (d) where regular books of account are maintained by the assessee, the return is accompanied by copies of—
 - (i) manufacturing account, trading account, profit and loss account or, as the case may be, income and expenditure account or any other similar account and balance sheet;
 - (ii) in the case of a proprietary business or profession, the personal account of the proprietor; in the case of a firm, association of persons or body of individuals, personal accounts of the partners or members; and in the case of a partner or member of a firm, association of persons or body of individuals, also his personal account in the firm, association of persons or body of individuals;
- (e) where the accounts of the assessee have been audited, the return is accompanied by copies of the audited profit and loss account and balance sheet and the auditor's report;
- (f) where regular books of account are not maintained by the assessee, the return is accompanied by a statement indicating the amounts of turnover or, as the case may be, gross receipts, gross profit, expenses and net profit of the business or profession and the basis on which such amounts have been computed, and also disclosing the amounts of total sundry debtors, sundry creditors, stock-in-trade and cash balance as at the end of the previous year.”

25. Amendment of section 143. In section 143 of the Income-tax Act, in sub-section (1), in clause (b), sub-clauses (ii) and (iii) shall be omitted.

26. *Amendment of section 155.*—In section 155 of the Income-tax Act, after sub-section (5A), the following sub-section shall be inserted with effect from the 1st day of April, 1981, namely:—

“(5B) where any deduction in respect of any expenditure on scientific research has been made in any assessment year under sub-section (2B) of section 35 and the assessee fails to furnish a certificate of completion of the obtained from the prescribed authority within one year of the period allowed for its completion by such authority, the deduction originally made in excess of the expenditure actually incurred shall be deemed to have been wrongly made, and the Income-tax officer may, notwithstanding anything contained in this Act, recompute the total income of the assessee for the relevant previous year and make the necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the period allowed for the completion of the programme by the prescribed authority expired.”

27. *Amendment of section 164.*—In section 164 of the Income-tax Act,—

(a) in sub-section (1)—

(i) for the portion beginning with the words “tax shall be charged—” and ending with the words “more beneficial to the revenue:”, the following shall be substituted, namely:—

“tax shall be charged on the relevant income or part of relevant income at the maximum marginal rate:”;

(ii) in the proviso,—

(1) for clause (i), the following clause shall be substituted, namely:—

“(i) none of the beneficiaries has any other income chargeable under this Act exceeding the maximum amount not chargeable to tax in the case of an association of persons or is a beneficiary under any other trust; or”;

(2) in clause (ii), for the words “under a trust declared by will”, the words “under a trust declared by any person by will and such trust is the only trust so declared by him” shall be substituted;

(3) in the concluding portion, for the words “as if the relevant income or part of relevant income”, the words “on the relevant income or part of relevant income as if it” shall be substituted;

(b) in sub-section (3),—

(i) for the portion beginning with the words “is not specifically receivable” and ending with the words “whichever course would be more beneficial to the revenue:”, the following shall be substituted, namely:—

“is not specifically receivable on behalf of the benefit of any one person or the individual shares of the beneficiaries in the income so applicable are indeterminate or unknown, the tax chargeable on the relevant income shall be the aggregate of—

(a) the tax which would be chargeable on that part of the relevant income which is applicable to charitable or religious

purposes (as reduced by the income, if any, which is exempt under section 11) as if such part or (such part as so reduced) were the total income of an association of persons; and

(b) the tax on that part of the relevant income which is applicable to purposes other than charitable or religious purposes, and which is either not specifically receivable on behalf of or for the benefit of any one person or in respect of which the shares of the beneficiaries are indeterminate or unknown, at the maximum marginal rate:”;

(ii) in the proviso,—

(1) for clause (i) the following clause shall be substituted, namely:—

“(i) none of the beneficiaries in respect of the part of the relevant income which is not applicable to charitable or religious purposes has any other income chargeable under this Act exceeding the maximum amount not chargeable to tax in the case of an association of persons or is a beneficiary under any other trust; or”;

(2) in clause (ii), for the words “under a trust declared by will”, the words “under a trust declared by any person by will and such trust is the only trust so declared by him” shall be substituted;

(3) in the concluding portion, for the words “as if the relevant income”, the words “on the relevant income as if the relevant income” shall be substituted;

(c) after sub-section (3), the following *Explanations* shall be inserted, namely:—

‘*Explanation 1.*—For the purposes of this section,—

(i) any income in respect of which the persons mentioned in clause (iii) and clause (iv) of section (1) of section 160 are liable as representative assessee or any part thereof shall be deemed as being not specifically receivable on behalf of or for the benefit of any one person unless the person on whose behalf or for whose benefit such income or such part thereof is receivable during the previous year is expressly stated in the order of the court or the instrument of trust or wakf deed, as the case may be, and is identifiable as such on the date of such order, instrument or deed;

(ii) the individual shares of the persons on whose behalf or for whose benefit such income or such part thereof is received shall be deemed to be indeterminate or unknown unless the individual shares of the persons on whose behalf or for whose benefit such income or such part thereof is receivable, are expressly stated in the order of the court or the instrument of trust or wakf deed, as the case may be, and are ascertainable as such on the date of such order, instrument or deed.

Explanation 2.—In this section, “maximum marginal rate” means the rate of income-tax including surcharge on income-tax (if any) applicable in relation to the highest slab of income in the case of an association of persons as specified in the Finance Act of the relevant year.”

28. Amendment of section 171.—In section 171 of the Income-tax Act, after sub-section (8) and before the *Explanation*, the following sub-section shall be inserted, namely:—

“(9) Notwithstanding anything contained in the foregoing provisions of this section, where a partial partition has taken place after the 31st day of December, 1978 among the members of a Hindu undivided family hitherto assessed as undivided,—

(a) no claim that such partial partition has taken place shall be inquired into under sub-section (2) and no finding shall be recorded under sub-section (3) that such partial partition had taken place and any finding recorded under sub-section (3) to that effect whether before or after the 18th day of June, 1980 being the date of introduction of the Finance (No. 2) Bill, 1980, shall be null and void;

(b) such family shall continue to be liable to be assessed under this Act as if no such partial partition had taken place;

(c) each member or group of members of such family immediately before such partial partition and the family shall be jointly and severally liable for any tax, penalty, interest, fine or other sum payable under this Act by the family in respect of any period, whether before or after such partial partition;

(d) the several liability of any member or group of members aforesaid shall be computed according to the portion of the joint family property allotted to him or it at such partial partition, family property allotted to him or it at such partial partition,

and the provisions of this Act shall apply accordingly.”

29. Amendment of section 208.—In section 208 of the Income-tax Act, in sub-section (2), for clause (c), the following clause shall be substituted with effect from the 1st day of September, 1980, namely:—

“(c) in any other case—Rs. 12,000.”

30. Amendment of section 209 A.—In section 209 A of the Income-tax Act, in sub-section (4), after the proviso, the following proviso shall be inserted with effect from the 1st day of September, 1980, namely:—

“Provided further that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the figures and words “33-1/3 per cent”, the figures and words “20 per cent” had been substituted.”

31. Amendment of section 212.—In section 212 of the Income-tax, in sub-section (3A), after the proviso, the following proviso shall be inserted with effect from the 1st day of September, 1980, namely:—

“Provided further that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the figures and words “3-1/3 per cent”, the figures and words “20 per cent” had been substituted.”

32. Amendment of section 215.—In section 215 of the Income-tax Act, in sub-section (1), the following proviso shall be inserted with effect from the 1st day of September, 1980, namely:—

“Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the words “seventy-five per cent.” the words “eighty-three and one-third per cent” had been substituted.”

33. Amendment of section 273.—In section 273 of the Income-tax Act, with effect from the 1st day of September, 1980,—

(i) in sub-section (1), the following proviso shall be inserted, namely:—

“Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the words “seventy-five per cent.”, at both the places where they occur, the words “eighty-three and one-third per cent.” had been substituted.”

(ii) in sub-section (2), before the *Explanation*, the following proviso shall be inserted, namely:—

“Provided that in the case of an assessee, being a company, the provisions of this sub-section shall have effect as if for the words “seventy-five per cent”, wherever they occur, the words “eighty-three and one-third per cent” had been substituted.”

34. Amendment of Fourth Schedule.—In the Fourth Schedule to the Income-tax Act, in Part A, in clause (b) of rule 6, the words “exceeds one-third of the salary of the employee or” shall be omitted with effect from the 1st day of April, 1981.

35. Consequential amendments to certain sections.—The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act with effect from the 1st day of April, 1981, namely:—

(i) in sub-section (2) of section 34, in clause (ii), after the words, brackets and figures “or clause (ii)”, the words, brackets, figures and letter or clause “(iii)” shall be inserted;

(ii) in sub-section (2) of section 38, for the brackets, figures and word “(ii) and (iii)”, the brackets, figures, letter and word “(ii), (iii) and (iii)” shall be substituted;

(iii) in sub-section (3) of section 80A, after the words, figures and letters “or section 80HHA”, the words, figures and letter “or section 80-I” shall be inserted;

(iv) in sub-section (9) of section 80HH, for the words, figures and letter “under section 80J” the words, figures and letters “under section 80-I or section 80 J” shall be substituted;

(v) in sub-section (6) of section 80HHA, for the words, figures and letters “under section 80J” the words, figures and letters “under section 80-I or section 80 J” shall be substituted;

(vi) in sub-section (3) of section 80P, after the words, figures and letters “or section 80 HHA”, the words, figures and letter “or section 80-I” shall be inserted.

Wealth-tax

36. Amendment of section 2.—In the Wealth-tax Act, 1957 (27 of 1957) (hereinafter referred to as the Wealth-tax Act), in section 2, in the sub-clause (2) of clause (e), for the words “Provided that”, the following shall be substituted with effect from the 1st day of April, 1981, namely:—

“Provided that in relation to the assessment year commencing on the 1st day of April, 1981, or any subsequent assessment year, this sub-clause shall have effect subject to the modification that for item (i) thereof, the following item shall be substituted, namely:—

“(i) (a) agricultural land other than land comprised in any tea, coffee, rubber or cardamom plantation;

(b) any building owned or occupied by a cultivator of, or receiver of rent or revenue out of, agricultural land other than land comprised in any tea, coffee, rubber or cardamom plantation :

Provided that the building is on or in the immediate vicinity of the land and is a building which the cultivator or the receiver of the rent or revenue by reasons of his connection with the land requires as a dwelling-house or a store-house or an out-house;

(c) animals ;”;

Provided further that :-

37. Amendment of section 5.—In section 5 of the Wealth-tax Act, in sub-section (1), with effect from the 1st day of April, 1981,—

(a) for clause (iva), the following clause shall be substituted, namely:—

“(iva) agricultural and comprised in any tea, coffee, rubber or cardamom plantation belonging to the assessee ;”;

(b) in clause (ivb), for the words “agricultural land” the words “agricultural land comprised in any tea, coffee, rubber or cardamom plantation” shall be substituted;

(c) in clause (viib), for the words, “in an orchard or a plantation”, the words “in any tea, coffee, rubber or cardamom plantation” shall be substituted ;

(d) for clause (xxvii), the following clause shall be substituted, namely:—

“(xxvii) any deposits with a financial corporation which is engaged in providing long-term finance for industrial development in India or with a public company formed and registered in India with the main object of carrying on the business of providing long-term finance for construction or purchase of houses in India for residential purposes;

Provided that the corporation or, as the case may be, the company is for the time being approved by the Central Government for the purposes of clause (viii) of sub-section (1) of section 36 of the Income-tax Act;”.

38. Amendment of section 7.—In section 7 of the Wealth-tax Act, in sub-section (1), the following *Explanation* shall be inserted, namely:—

“*Explanation.*—For the removal of doubts, it is hereby declared that the price or other consideration for which any property may be acquired by or transferred to any person under the terms of a deed of trust or through or under any restrictive covenant in any instrument of transfer shall be ignored for the purpose of determining the price such property would fetch if sold in the open market on the valuation date.”.

39. Insertion of new section 20A.—In the Wealth-tax Act, after section 20, the following section shall be inserted, namely:—

‘20A. Assessment after partial of a Hindu undivided family.—Where a partial partition has taken place after the 31st day of December, 1978, among the members of a Hindu undivided family hitherto assessed as undivided,—

(a) such family shall continue to be liable to be assessed under this Act as if no such partial partition had taken place;

(b) each member of group of members of such family immediately before such partial partition and the family shall be jointly and severally liable for any tax, penalty, interest, fine or other sum payable under this Act by the family in respect of any period, whether before or after such partial partition ;

(c) the several liability of any member or group of members aforesaid shall be computed according to the portion of the joint family property allotted to him or it at such partial partition.

and the provisions of this Act shall apply accordingly.

Explanation.—For the purposes of this section, ‘partial partition’ shall have the meaning assigned to it in clause (b) of the *Explanation* to section 171 of the Income-tax Act.”.

40. Amendment of section 21.—In section 21 of the Wealth-tax Act,—

(a) in sub-section (1), for the words “In the case of assets chargeable to tax under this Act”, the words, brackets, figures and letter “Subject to the provisions of sub-section (1A), in the case of assets chargeable to tax under this Act” shall be substituted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Where the value or aggregate value of the interest or interests of the person or persons on whose behalf or for whose benefit such assets are held falls short of the value of any such assets, then, in addition to the wealth-tax leviable and recoverable under sub-section (1), the wealth-tax shall be levied upon and recovered from the court of wards, administrator-general, official trustee, receiver, manager or other person or trustee aforesaid in respect of the value of such assets, to the extent it exceeds the value or aggregate value of such interest or interests, as if such excess value were the net wealth of an individual who is a citizen of India and resident in India for the purposes of this Act, and—

(i) at the rates specified in Part I of Schedule I; or

(ii) at the rate of three per cent.

whichever course would be more beneficial to the revenue.”

(c) in sub-section (4),—

(i) for the portion beginning with the words “as if the persons” and ending with the words “resident in India”, in the following shall be substituted, namely:—

“, as the case may be, in the like manner and to the same extent as it would be leviable upon an individual who is a citizen of India and resident in India”;

(ii) in clause (b), for the words “one and one-half per cent.”, the words “three per cent.” shall be substituted;

(iii) in the proviso.—

(1) in clause (i), for the words “under a trust declared by will”, the words “under a trust declared by any person by will and such trust is the only trust so declared by him” shall be substituted;

(2) after clause (i), the following clause shall be inserted, namely:—

“(ia) none of the beneficiaries has net wealth exceeding the amount not chargeable to wealth-tax in the case of an individual who is a citizen of India and resident in India for the purposes of this Act or is a beneficiary under any other trust; or”;

(iv) the *Explanation* shall be numbered as *Explanation 2* and before the *Explanation*, the following *Explanations* shall be inserted namely:—

“*Explanation 1.*—For the purposes of this sub-section, the shares of the persons on whose behalf or for whose benefit any such assets are held shall be deemed to be indeterminate or unknown unless the shares of the

persons on whose behalf or for whose benefit such assets are held on the relevant valuation date are expressly stated in the order of the court or instrument of trust or deed of wakf, as the case may be, and are ascertainable as such on the date of such order, instrument or deed."

41. Amendment of Schedule I.—In the Wealth-tax Act, in Part I of Schedule I,—

- (a) in item (1), in the proviso, for the letters and figures "Rs. 1,00,000", at both the places where they occur, the letters and figures "Rs. 1,50,000" shall be substituted;
- (b) in item (2),—
 - (i) in the opening portion, for the words, letters and figures "assessment year exceeds Rs. 1,00,000", the words, letters and figures "assessment year exceeds Rs. 1,50,000" shall be substituted;
 - (ii) in the proviso, for the letters and figures "Rs. 1,00,000", at both the places where they occur, the letters and figures "Rs. 1,50,000" shall be substituted.

Gift-tax

42. Amendment of Act 18 of 1958.—In the Gift-tax Act, 1958,—

- (a) in section 2, in sub-clause (c) of clause (xxiv) after the words "power of appointment", the brackets and words "(whether general, special or subject to any restrictions, as to the persons in whose favour the appointment may be made)" shall be inserted;
- (b) in section 4, in sub-section (1), after clause (d), the following clause shall be inserted, namely:—

"(e) where a person who has an interest in property as a tenant for a term or for life or a remainderman surrenders or relinquishes his interest in the property or otherwise allows his interest to be terminated without consideration or for a consideration which is not adequate, the value of the interest so surrendered, relinquished or allowed to be terminated or, as the case may be, the amount by which such value exceeds the consideration received, shall be deemed to be a gift made by such person."

Interest-tax

43. Amendment of Act 45 of 1974.—In the Interest-tax Act, 1974,—

- (1) in section 2,—

(a) in clause (7),—

- (i) after sub-clause (i), following sub-clause shall be inserted and shall be deemed always to have been inserted namely:—

"(ia) interest referred to in sub-section (1B) of section 42 of the Reserve Bank of India Act, 1934 (2 of 1934)";

- (ii) for sub-clause (iii), the following sub-clause shall be substituted with effect from the 1st day of September, 1980, namely:—

"(iii) interest on any term loan sanctioned before the 18th day of June 1980 where the agreement under which such loan has been sanctioned provides for the repayment thereof during a period of not less than three years."

Explanation.—For the purposes of this sub-clause "term loan" means a loan which is not repayable on demands";

- (b) in clause (9), after the words and figures "the Reserve Bank of India Act, 1934 (2 of 1934)"

the following shall be inserted with effect from the 1st day of September, 1980, namely:—

"and includes—

- (a) the Industrial Finance Corporation of India, established under the Industrial Finance Corporation Act, 1948 (15 of 1948);
 - (b) the Industrial Development Bank of India, established under the Industrial Development Bank of India Act, 1964 (18 of 1964);
 - (c) the industrial Reconstruction Corporation of India Limited; and
 - (d) the Industrial Credit and Investment Corporation of India Limited";
- (2) in section 6, in sub-section (2), for the words, figures and letters "after the 28th day of February, 1978", the words, figures and letters "during the period commencing on the 1st day of March, 1978 and ending with the 30th day of June, 1980" shall be substituted with effect from the 1st day of September, 1980.

Miscellaneous

44. Saving in certain cases.—Where before the 18th day of June, 1980 [being the date on which the Finance (No. 2) Bill, 1980 was introduced], the Supreme Court has, on an appeal or a reference in respect of the assessment of an assessee for any particular assessment year, held that the deduction under section 80 M is to be allowed in a manner different from that provided in section 80 AA of the Income-tax Act, as inserted by section 12 of this Act, then, nothing, contained in the said section 80 A A shall apply to the assessment of such assessee for that particular assessment year.

CHAPTER IV

INDIRECT TAXES

45. Amendment of Act 51 of 1975.—The Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), shall be amended in the manner specified in Parts I and II of the second Schedule.

46. Amendment of Act 1 of 1944.—In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act),—

- (a) in section 2, in clause (f), after sub-clause (vii), the following sub-clause shall be inserted, namely:—

"(viii) in relation to aluminium, includes lacquering or printing or both of plain containers;";

- (b) the First Schedule shall be amended in the manner specified in Parts I and II of the Third Schedule.

47. Amendment of Act 13 of 1980.—In section 5 of the Finance Act, 1980, in sub-section (1), for the words "five per cent.", the words "ten per cent." shall be substituted.

48. Amendment of Act 58 of 1957.—The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Fourth Schedule.

49. Amendment of Act 25 of 1978.—In the Customs, Central Excises and Salt and Central Boards of Revenue (Amendment) Act, 1978, in new section 11B, as directed by section 21 of that Act to be inserted in the Central Excises Act,—

- (a) in sub-section (1),—

(i) for the words "from the date of payment of duty" occurring in the opening portion, the

words "from the relevant date" shall be substituted;

(ii) the *Explanation* shall be omitted;

(b) for the *Explanation* at the end, the following *Explanation* shall be substituted, namely:—

Explanation.—For the purposes of this section,—

(A) "refund" includes rebate of duty of excise on excisable goods exported out of India or on excisable materials used in the manufacture of goods which are exported out of India;

(B) "relevant date" means,—

(a) in the case of goods exported out of India where a refund of excise of duty paid is available in respect of the goods themselves or, as the case may be, the excisable materials used in the manufacture of such goods,—

(i) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India, or

(ii) if the goods are exported by land, the date on which such goods pass the frontier, or

(iii) if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;

(b) in the case of goods returned for being remade, refined, reconditioned, or subjected to any other similar process, in any factory, the date of entry into the factory for the purposes aforesaid;

(c) in the case of goods to which banderols are required to be affixed if removed for home consumption but not so required when exported outside India, if returned to a factory after having been removed from such factory for export out of India, the date of entry into the factory;

(d) in a case where a manufacturer is required to pay a sum, for a certain period, on the basis of the rate fixed by the Central Government by notification in the Official Gazette in full discharge of his liability for the duty leviable on his production of certain goods, if after the manufacturer has made the payment on the basis of such rate for any period but before the expiry of that period such rate is reduced, the date of such reduction;

(e) in a case where duty of excise is paid provisionally under this Act or the rules made thereunder, the date of adjustment of duty after the final assessment thereof;

(f) in any other case, the date of payment of duty.

50. *Amendment of Act 52 of 1962 etc. to provide for an Appellate Tribunal.*—(1) The amendments directed in the Fifth Schedule, being amendments to provide for an Appellate Tribunal under the Customs Act, 1962, the Central Excises Act and the Gold (Control) Act, 1968 (45 of 1968) and for matters connected therewith, shall be made in the said Acts.

(2) The amendments directed to be made by sub-section (1) shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for the amendments to different Acts.

(3) If any difficulty arises in giving effect to the provisions of any Act referred to in sub-section (1), as amended by the amendments thereto directed in the Fifth Schedule (particularly in relation to the transition to the

provisions of that Act as so amended), the Central Government may, by general or special order, do anything not inconsistent with such provisions as so amended which appears to be necessary or expedient for the purpose of removing the difficulty:

Provided that no such order shall be made after the expiry of two years from the date on which such amendments came into force.

CHAPTER V

MISCELLANEOUS

51. *Amendment of Act 6 of 1898.*—In the First Schedule to the Indian Post Office Act, 1898,—

(a) for the sub-heading "*Letters*" and the entries thereunder, the following shall be substituted, namely:—

"Letters

For a weight not exceeding ten grams 35 Paise

For every ten grams for fraction thereof, exceeding ten grams 15 paise.";

(b) for the sub-heading "*Parcels*" and the entries thereunder, the following shall be substituted, namely:—

"Parcels

For a weight not exceeding five hundred grams Rs. 2.00

For every five hundred grams or fraction thereof, exceeding five hundred grams Rs. 2.00."

52. *Amendment of Act 32 of 1971.*—In section 54 of the Finance (No. 2) Act, 1971, for the words "nine previous years," the words "fourteen previous years," shall be substituted.

53. *Amendment of Act 38 of 1974.*—In the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974,—

(a) in section 2, after clause (d), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 10th day of July, 1978, namely:—

"(dd) "Income-tax officer" has the same meaning as in clause (25) of section 2 of the Income-tax Act, and includes an Inspecting Assistant Commissioner who exercises or performs the powers or functions conferred on, or assigned to, him under section 125 or section 125A of the said Act;"

(b) after section 7, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1975, namely:—

"7A. *Compulsory deposit to be exempt for purposes of wealth-tax.*—For the purposes of exemption under section 5 of the Wealth-tax Act, 1957 (27 of 1957), the amount of compulsory deposit shall be deemed to be a deposit with a banking company to which the Banking Regulation Act, 1949 (10 of 1949) applies."

(c) with effect from the 1st day of April, 1981, section 8 shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

"(2) Where any amount has become repayable or payable under sub-section (1), the depositor may, at his option, not withdraw such amount after it has become so repayable or payable, and if he does so, such amount shall carry interest for the period it is not withdrawn as if it were a compulsory deposit, and the provisions of this Act shall, so far as may be, apply in relation to such amount or interest thereon as they apply

in relation to a compulsory deposit or, as the case may be, interest on such deposit.”;

(d) in section 10, with effect from the 1st day of April, 1975,—

(i) in sub-section (1)—

(1) in clause (a), for the words “has failed to make” the words “has, without reasonable cause, failed to make” shall be substituted;

(2) in clause (b), for the words “the requisite amount”, the words “the requisite amount and there is no reasonable cause for making such short payment” shall be substituted;

(3) for the words “the Income-tax Officer shall”, the words “the Income-tax Officer may” shall be substituted;

(ii) in sub-section (2),—

(1) in clause (a), for the words “has failed to make”, the words “has, without reasonable cause, failed to make” shall be substituted;

(2) in clause (d),—

(A) for the words “is less than”, the words “falls short of” shall be substituted;

(B) for the words “his correct income”, the words “his correct income and there is no reasonable cause for making such short payment” shall be substituted;

(3) for the words “the Income-tax Officer shall”, the words “the Income-tax Officer may” shall be substituted;

(e) in section 11, with effect from the 10th day of July, 1978,—

(i) in sub-section (1), for the words “Additional Commissioner of Income-tax”, the words and brackets “Commissioner of Income-tax (Appeals)” shall be substituted;

(ii) in sub-section (2), in clause (b) of the proviso, for the words “Appellate Assistant Commissioner”, the words and brackets “Commissioner (Appeals) or the Appellate Assistant Commissioner” shall be substituted;

(f) with effect from the 10th day of July, 1978, section 12 shall be re-numbered as sub-section (1) thereof, and,—

(i) in sub-section (1), as so re-numbered, for the words “Any depositor”, the words, brackets and figure “Subject to the provisions of sub-section (2), any depositor” shall be substituted;

(ii) after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) where an order referred to in sub-section (1) is made by an Inspecting Assistant Commissioner in exercise of the powers or functions conferred on or assigned to him under section 125 or section, 125A of the Income-tax Act, the provisions of that sub-section shall have effect as if for the words “Appellate Assistant Commissioner”, the words and brackets “Commissioner (Appeals)” were substituted.”;

(g) after in section 12, the following section shall be inserted with effect from the 1st day of September, 1980, namely:—

“12A. *Special review in certain cases.*—(1) Where any order imposing a penalty under section 10 made by the Income-tax Officer before the date on which the

Finance (No.2) Act, 1980 received the assent of the President (such order being hereafter in this section referred to as pre-amendment penalty order) has not been made the subject matter of any subsequent proceeding by way of appeal or revision under this Act, then, the depositor aggrieved by such order may, if he considers that no such penalty would have been levied if the amendments made to section 10 by the Finance (No. 2) Act, 1980 had been in force on the date of passing of such order, make an application to the Income-tax Officer for a special review.

(2) Where a pre-amendment penalty order has been made the subject matter of any subsequent proceeding by way of an appeal or revision under this Act, the depositor aggrieved by the order, passed in any such proceeding, or, as the case may be, the last of such proceedings may, if he considers that no such penalty would have been levied if the amendments made to section 10 by the Finance (No. 2) Act, 1980 had been in force on the date of passing of the pre-amendment penalty order, make an application to the authority which passed the order in such proceeding or, as the case may be, the last of such proceedings for a special review.

(3) The application referred to in sub-section (1) or sub-section (2) shall be presented before the 1st day of January, 1981:

Provided that the Income-tax Officer or the other authority to whom an application for special review is made, may admit such application after the said date if he or it is satisfied that the depositor had sufficient cause for not presenting it before the said date.

(4) The Income-tax Officer or other authority to whom the application for special review is made under sub-section (1) or sub-section (2), may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order as he or it thinks fit.

(5) The provisions of section 12 shall, so far as may be, apply in relation to an order passed under sub-section (4) as they apply in relation to a pre-amendment penalty order or, as the case may be, an order passed by any other authority under that section.

(6) The special review under this section shall be in addition to and not in derogation of any other remedy which an aggrieved depositor may have under this Act.

Explanation.—For the purposes of this section, “authority” includes the Appellate Tribunal.”

(h) in section 13, in sub-section (1), after the words “the Appellate Assistant Commissioner”, the words and brackets “the Commissioner (Appeals),” shall be inserted.

54. *Repeal.*—Section 2 of the Finance Act, 1980 (13 of 1980) is hereby repealed and shall be deemed never to have been enacted.

THE FIRST SCHEDULE

(See section 2)

PART I

INCOME-TAX AND SURCHARGE ON INCOME-TAX

Paragraph A

Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Rates of Income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 8,000 | Nil |
| (2) where the total income exceeds Rs.8,000 but does not exceed Rs. 15,000 | 15 per cent of the amount by which the total income exceeds Rs.8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs.20,000 | Rs. 1,050 plus 18 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs 25,000 | Rs. 1,950 plus 25 per cent. of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 3,200 plus 30 per cent. of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 4,700 plus 40 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 12,700 plus 50 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 | Rs. 22,700 plus 55 per cent of the amount by which the total income exceeds Rs. 70,000; |
| (9) where the total income exceeds Rs.1,00,000 | Rs. 39,200 plus 50 per cent of the amount by which the total income exceeds Rs. 1,00,000 |

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 12,000 the income-tax payable thereon shall not exceed thirty per cent of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax.

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1980 exceeds Rs. 10,000,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs.8,000. | Nil |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 18 per cent. of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,260 plus 25 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,510 plus 30 per cent of the amount by which the total income exceeds Rs. 20,000; |

- | | |
|--|---|
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 4,010 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 6,010 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 16,010 plus 55 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000 | Rs. 27,010 plus 60 per cent of the amount by which the total income exceeds Rs. 70,000; |

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 13,000 the income-tax payable thereon shall not exceed thirty per cent of the amount by which the total income exceeds Rs. 10,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax.

Paragraph B

In the case of every co-operative society,—

Rates of Income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000. | 15 per cent of the total income; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds of the Rs. 20,000 | Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax.

Paragraph C

Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | Nil |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 | 5 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 750 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000; |

- (5) where the total income exceeds Rs. 1,00,000 Rs. 10,000 plus 24 per cent of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent. of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000 Nil;
 (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 4 per cent of the amount by which the total income exceeds Rs. 10,000;
 (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 600 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;
 (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,350 plus 13 per cent of the amount by which the total income exceeds Rs. 50,000;
 (5) where the total income exceeds Rs. 1,00,000 Rs. 8,850 plus 22 per cent of the amount by which the total income exceeds Rs. 1,00,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax.

Explanation.—For the purposes of this Paragraph, “registered firm” includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

on the whole of the total income 50 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of twenty per cent of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

- (1) where the Company is a company in which the public are substantially interested,—

- (i) in a case where the total income does not exceed Rs. 1,00,000. 45 per cent of the total income;
 (ii) in a case where the total income exceeds Rs. 1,00,000. 55 per cent of the total income;
 (2) where the company is not a company in which the public are substantially interested,—

(i) in the case of an industrial company,—

- (a) where the total income does not exceed Rs. 2,00,000 55 per cent of the total income;
 (b) where the total income exceeds Rs. 2,00,000 60 per cent of the total income;

(ii) in any other case 65 per cent of the total income;

Provided that—

(i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000 shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

- (a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or
 (b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian

concern after the 29th day of February, 1964 but before the 1st day of April, 1976, and where such agreement has in either case, been approved by the Central Government (ii) on the balance, if any, of the total income.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of seven and a half per cent of such income-tax.

PART II

Rates for deduction of tax at source in certain cases

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction at the following rates:—

1	Income -tax	
	Rate of income-tax 2	Rate of surcharge 3
1. In the case of a person other than a company—		
(a) where the person is resident in India—		
(i) on income by way of interest other than "Interest on securities"	10 per cent	Nil;
(ii) on income by way of winnings from lotteries and cross word puzzles	30 per cent	3 per cent;
(iii) on income by way of winnings from horse races	30 per cent	3 per cent;
(iv) on income by way of insurance commission	10 per cent	Nil;
(v) on income by way of interest payable on—	10 per cent	Nil;
(A) any security, other than a tax-free security, of the Central or a State Government.		
(B) any debentures or other securities for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act		
(C) any debentures issued by a company where		

1	2	3
such debentures are listed in a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956, (42 of 1956), and any rules made thereunder		
(vi) on any other income (excluding interest payable on a tax-free security)	21 per cent	2 per cent;
(b) where the person is not resident in India—		
(i) on the whole income (excluding interest payable on a tax-free security)	income-tax at 30 per cent and surcharge at 3 per cent of the amount of the income,	
	or	
	income tax and surcharge on income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of Paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher;	
(ii) on income by way of interest payable on a tax-free security	1.5 per cent	1.5 per cent;
2. In the case of a company—		
(a) where the company is a domestic company—		
(i) on income by way of interest other than "Interest on securities"	20 per cent	1.5 per cent;
(ii) on any other income (excluding interest payable on a tax-free security).	21.5 per cent	15 per cent;
(b) where the company is not a domestic company—		
(i) on income by way of dividends payable by any domestic company	25 per cent	Nil;
(ii) on income by way of royalty payable by an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights	40 per cent	Nil

1	2	3	1	2	3
(including the granting of a licence) in respect of copyright in any book on a subject referred to in the proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern.			approved by the Central Government—		
(iii) on income by way of royalty [not being royalty of the nature referred to in sub-item (b) (ii)] payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government,—			(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976	50 per cent	3.75 per cent;
			(B) where the agreement is made after the 31st day of March, 1976	40 per cent	Nil;
			(v) on income by way of interest payable on a tax free security.	44 per cent	3.3 per cent;
			(vi) on any other income.	70 per cent	5.25 per cent.

PART III

Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the head "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax".

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" (not being "advance tax" in respect of any income chargeable to tax under Chapter XII or section 164 of the Income-tax Act at the rates as specified in that Chapter or section), shall be so calculated, charged, deducted or computed at the following rate or rates:—

Paragraph A

Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial Juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Rates of income-tax

(2) on the balance, if any, of such income.	40 per cent	Nil;	(1) where the total income does not exceed Rs. 8,000	Nil;
(iv) on income by way of fees for technical services payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been			(2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000	15 per cent of the amount by which the total income exceeds Rs. 8,000;
			(3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,050 plus 18 per cent of the amount by which the total income exceeds Rs. 15,000.
			(4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 1,950 plus 25 per cent of the amount by which the total income exceeds Rs. 20,000 ;

- | | |
|--|---|
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 3,200 plus 30 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 4,700 plus 40 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000 | Rs. 12,700 plus 50 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000 | Rs. 22,700 plus 55 per cent of the amount by which the total income exceeds Rs. 70,000; |
| (9) where the total income exceeds Rs. 1,00,000 | Rs. 39,200 plus 60 per cent of the amount by which the total income exceeds Rs. 1,00,000; |

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income exceeding Rs. 12,000;
- (ii) where the total income exceeds Rs. 12,000 but does not exceed Rs. 16,250, the income-tax payable thereon shall not exceed thirty per cent of the amount by which the total income exceeds Rs. 12,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1981 exceeds Rs. 12,000,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 8,000 | Nil; |
| (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000 | 22 per cent of the amount by which the total income exceeds Rs. 8,000; |
| (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000 | Rs. 1,540 plus 27 per cent of the amount by which the total income exceeds Rs. 15,000; |
| (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000 | Rs. 2,890 plus 35 per cent of the amount by which the total income exceeds Rs. 20,000; |
| (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000 | Rs. 4,640 plus per cent of the amount by which the total income exceeds Rs. 25,000; |
| (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000 | Rs. 6,640 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000; |
| (7) where the total income exceeds Rs. 50,000 | Rs. 16,640 plus 60 per cent of the amount by which the total income exceeds Rs. 50,000; |

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 12,000;
- (ii) where the total income exceeds Rs. 12,000 but does not exceed Rs. 17,610, the income-tax payable thereon shall not exceed forty per cent of the amount by which the total income exceeds Rs. 12,000;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- | | |
|--|--|
| (1) where the total income does not exceed Rs. 10,000 | 15 per cent of the total income ; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000 | Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph C

Sub-Paragraph I

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

Rates of income-tax

- | | |
|--|---|
| (1) where the total income does not exceed Rs. 10,000 | Nil; |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000. | 5 per cent of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 | Rs. 750 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000; |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000; |
| (5) where the total income exceeds Rs. 1,00,000 | Rs. 10,000 plus 24 per cent of the amount by which the total income exceeds Rs. 1,00,000; |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Sub-Paragraph II

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,—

Rates of income-tax

- | | |
|---|------|
| (1) where the total income does not exceed Rs. 10,000 | Nil; |
|---|------|

- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000 4 per cent of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000 Rs. 600 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000 ;
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 Rs. 2,350 plus 13 per cent of the amount by which the total income exceeds Rs. 50,000 ;
- (5) where the total income exceeds Rs. 1,00,000 Rs. 8,850 plus 22 per cent of the amount by which the total income exceeds Rs. 1,00,000;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Explanation.—For the purposes of this Paragraph, “registered firm” includes and unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

Paragraph D

In the case of every local authority,—

Rate of income-tax

On the whole of the total income 50 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of ten per cent of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of a domestic company,—

- (1) where the company is a company in which the public are substantially interested,—
- (i) in a case where the total income does not exceed Rs. 1,00,000. 45 per cent of the total income;
- (ii) in a case where the total income exceeds Rs. 1,00,000 55 per cent of the total income;
- (2) where the company is not a company in which the public are substantially interested,—
- (i) in the case of an industrial company,—
- (a) where the total income does not exceed Rs. 2,00,000 55 per cent of the total income;
- (b) where the total income exceeds Rs. 2,00,000 60 per cent of the total income;
- (ii) in any other case 65 per cent of the total income;

Provided that—

- (i) the income-tax payable by a domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company; and

(b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;

- (ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company of its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company,—

- (i) on so much of the total income as consists of—

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

- (b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such 50 per cent; agreement has, in either case, been approved by the Central Government

- (ii) on the balance, if any, of the total income 70 per cent;

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of seven and a half per cent of such income-tax.

PART IV

[See section 2 (7) (e)]

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

Rule 1.—Agricultural income of the nature referred to in sub-clause (a) of clause (1) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from other sources" and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

Rule 2.—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1) of section 2 of the Income-tax Act (other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43 and 43A of the Income-tax Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in sub-clause (c) of clause (1) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a partner of a registered firm or an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the

share so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 7.—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (3) of section 183 of the Income-tax Act or is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 8.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 9.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1980, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

- (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979;
- (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,
- (iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979,
- (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, to the extent, if any,

such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the 1st day of April, 1979,

- (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1979, and
- (vi) the loss so computed for the previous year relevant to be assessment year commencing on the day of April, 1979.

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1980.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1981 or, if by virtue of any provision of the Income-tax Act, income tax is to be charged in respect of the income of a period other than previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980, is a loss, then, for the purposes of sub-section (6) of section 2 of this Act.—

- (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,
- (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,
- (iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 or the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,
- (iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978 or the 1st day of April, 1979 or the 1st day of April, 1980,
- (v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 or the 1st day of April, 1980,

- (vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1979, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1980, and
- (vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1980,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1981, or the period aforesaid.

(3) Where a change has occurred in the constitution of a firm nothing in sub-rule (1) of sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(5) Notwithstanding anything contained in this rule, no loss which has not been determined by the Income-tax officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1974 (20 of 1974), or of the First Schedule to the Finance Act, 1975, (25 of 1975) or of the First Schedule to the Finance Act, 1976, (66 of 1976), or of the First Schedule to the Finance (No. 2) Act, 1977, (29 of 1977) or of the Schedule to the Finance Act, 1978 (19 of 1978), or of the First Schedule to the Finance Act, 1979 (21 of 1979), shall be set off under sub-rule (1) or, as the case may be sub-rule (2).

Rule 10.—Where the net result of the computation made in accordance net agricultural income shall be deemed to be nil.

Rule 11.—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288 A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 12.—For the purposes of computing the net agricultural income of the assessee, the income-tax officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of total income.

THE SECOND SCHEDULE

(See section 45)

PART I

In the First Schedule to the Customs Tariff Act,—

(i) the entry in column (5) in sub-heading No. (5) of Heading No. 29.01/45, sub-heading No. (6) of Heading No. 29.01/45, Heading No. 50.01, Heading No. 50.02 sub-heading No. (1) of Heading No. 50.03/08 and sub-heading No. (1) of Heading No. 50.09/10 shall be omitted;

(ii) in sub-heading No. (2) of Heading No. 37.01/08, for the entry in column (3), the entry "Re. 1.00 per linear metre" shall be substituted;

(iii) in Heading No. 100.01, for the entry in column (3), the entry "300%" shall be substituted.

PART II

Heading No.	Sub-heading No. and description of article	Rate of duty		Duration when rates of duty are protective
		Standard	Preferential Areas	
1	2	3	4	5

In the First Schedule to the Customs Tariff Act, for Heading No. 100.02, the following Heading shall be substituted, namely:—

"100.02. All dutiable articles even if elsewhere specified, intended for personal use, imported by post or air, and exempt from any prohibition in respect of the import thereof under the Imports and Exports (Control) Act, 1947 (18 of 1947), but excluding articles falling under Heading No. 100.01 and alcoholic drinks:

- (1) drugs and medicines 60%
(2) others 100%

THE THIRD SCHEDULE

(See section 46)

PART I

In the First Schedule to the Central Excises Act,—

- (i) in Item No. 14A, for the entry in the third column, the entry "Fifteen per cent *ad valorem*" shall be substituted ;

- (ii) in Item No. 14B, for the entry in the third column, the entry "Fifteen per cent *ad valorem*." shall be substituted;

- (iii) in Item No. 14G, for the entry in the third column, the entry "Fifteen per cent *ad valorem*." shall be substituted;

- (iv) in Item No. 15 C, for the entry in the third column, the entry "Fifteen per cent *ad valorem*." shall be substituted;

- (v) in Item No. 16 AA, for the entry in the third column, the entry "Ten per cent *ad valorem*." shall be substituted;

- (vi) in Item No. 26A, in the entry in the second column,—

- (a) the words "AND COPPER ALLOYS CONTAINING NOT LESS THAN FIFTY PER CENT BY WEIGHT OF COPPER" shall be omitted;

- (b) the following *Explanation* shall be inserted at the end, namely:—

Explanation.—"COPPER" shall include any alloy in which copper predominates by weight over each of the other metals ;

- (vii) in Item No. 36 B, in the second column, the following *Explanation* shall be inserted at the end, namely:—

Explanation.—"ZINC" shall include any alloy in which zinc predominates by weight over each of the other metals ;

- (viii) in Item No. 27A, in the second column, the following *Explanation* shall be inserted to the end, namely:—

Explanation.—"LEAD" shall include any alloy in which lead predominates by weight over each of the other metals ;

- (ix) in Item No. 68, in the second column, the following *Explanation* shall be inserted at the end, namely:—

Explanation.—For the purposes of this Item, goods which are referred to in any preceding item in this Schedule for the purpose of excluding such goods from the description of goods in that Item (whether such exclusion is by means of an *Explanation* to such Item or by words of exclusion in the description itself or in any other manner) shall be deemed to be goods not specified in that Item .".

PART II

Item No.	Description of goods	Rate of duty
(1)	(2)	(3)

In the First Schedule to the Central Excises Act,—

- (i) after Item No. 15C, the following Item shall be inserted, namely:—

"15CC. MOLASSES

Thirty rupees per metric tonne.";

- (ii) for Item No. 16B, the following Item shall be substituted, namely:—

"16B. PLYWOOD, BLOCKBOARD, LAMINBOARD, BATTEN BOARD, HARD OR SOFT WALL BOARDS OR INSULATING BOARD AND VENEERED PANELS, WHETHER OR NOT CONTAINING ANY MATERIAL OTHER THAN WOOD; CELLULAR WOOD PANELS; BUILDING BOARDS OF WOOD PULP OR OF VEGETABLE FIBER, WHETHER OR NOT BONDED WITH NATURAL OR ARTIFICIAL RESINS OR WITH SIMILAR BINDERS; AND ARTIFICIAL OR RECONSTITUTED WOOD BEING WOOD SHAVINGS, WOOD CHIPS, SAW DUST, WOOD FLOUR OR OTHER LIGNEOUS WASTE AGGLOMERATED WITH NATURAL OR ARTIFICIAL RESINS OR OTHER ORGANIC BINDING SUB-ORGANIC BINDING SUBSTANCES, IN SHEETS, BLOCKS, BOARDS OR THE LIKE.

Thirty per cent, Thirty per cent, *Ad valorem*.";

(iii) for Item No. 19, the following Item shall be substituted, namely:—

19. COTTON FABRICS—

“Cotton fabrics” means all varieties of fabrics manufactured either wholly or partly from cotton and includes dhoties, sarees, chaddars, bed-sheets, bed-spreads, counter-panes, table-cloths, embroidery in the piece, in strips or in motifs, fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and fabrics covered partially or fully with textile flocks or with preparations containing textile flocks, if (i) in such fabrics cotton predominates in weight, or (ii) such fabrics contain more than 40 per cent by weight of cotton and 50 per cent or more by weight of non-cellulosic fibres or yarn or both;

Provided that in the case of embroidery in the piece, in strips or in motifs, fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and fabrics covered partially or fully with textile flocks or with preparations containing textile flocks, such predominance or percentages, as the case may be, shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated or covered, as the case may be—

- I. Cotton fabrics, other than (i) embroidery in the piece, in strips or in motifs, (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and (iii) fabrics covered partially or fully with textile flocks or with preparations containing textile flocks—

(a) cotton fabrics, not subjected to any process

Twenty per cent *ad valorem*.

(b) cotton fabrics, subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, rubberising, shrink-proofing, organdie processing or any other process or any two or more of these processes.

Twenty per cent *ad valorem*.

- II. Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.

The duty for the time being leviable on the base fabrics, if not already paid, *plus* twenty per cent *ad valorem*.

- III. Cotton fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials.

The duty for the time being leviable on the base fabrics, if not already paid, *plus* thirty per cent *ad valorem*.

- IV. Cotton fabrics covered partially or fully with textile flocks or with preparations containing textile flocks such as flock printed fabrics and flock coated fabrics.

The duty for the time being leviable on the base fabrics, if not already paid, *plus* thirty per cent *ad valorem*.

Explanation I.—“Base fabrics” means fabrics falling under sub-item I of this Item which are subjected to the process of embroidery or which are impregnated, coated or laminated with preparations of cellulose derivatives or of other plastic materials or which are covered partially or fully with textile flocks or with preparations containing textile

Explanation II.—Where two or more of the following fibres, that is to say,

- (a) man-made fibre of cellulosic origin;
- (b) cotton;
- (c) wool;
- (d) silk (including silk noil);
- (e) jute (including Bimlipatam jute or mesta fibre);
- (f) man-made fibre of non-cellulosic origin;
- (g) flax;
- (h) ramie,

in any fabric are equal in weight, then, each one of those fibres the predominance of which would render such fabric fall under that Item (hereafter in this *Explanation* referred to as the applicable Item) among the Items Nos. 19, 20, 21, 22, 22A and 22AA, which, read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, involves the highest amount of duty, shall be deemed to be predominant in such fabric and accordingly such fabric shall be deemed to fall under the applicable Item.

Explanation III.—This Item does not include floor coverings, falling under Item No. 22G.;

(iv) for Item No. 22, the following Item shall be substituted, namely:—

22. MAN-MADE FABRICS—

“Man-made fabrics” means all varieties of fabrics manufactured either wholly or partly from man-made fibres or yarn and includes embroidery in the piece, in strips or in motifs, fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and fabrics covered partially or fully with textile flocks or with preparations containing textile flocks, in each of which man-made (i) cellulosic fibre or yarn, or (ii) non-cellulosic fibre or yarn, predominates in weight:

(1) (2) (3)

Provided that in the case of embroidery in the piece, in strips or in motifs, fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials and fabrics covered partially or fully with textile flocks or with preparations containing textile flocks, such predominance shall be in relation to the base fabrics which are embroidered or impregnated, coated or laminated or covered, as the case may be—

- (1) Man-made fabrics other than (i) embroidery in the piece, in strips or in motifs, (ii) fabrics impregnated, coated or laminated with preparations of cellulose derivatives or if other artificial plastic materials and (iii) fabrics covered partially or fully with textile flocks or with preparations containing textile flocks—

(a) man-made fabrics, not subjected to any process.

Twenty per cent *ad valorem* plus rupees five per square metre.

(b) man-made fabrics, subjected to the process of bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any two or more of these processes.

Twenty per cent *ad valorem* plus rupees five per square metre.

- (2) Embroidery in the piece, in strips or in motifs, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.

The duty for the time being leviable on the base fabrics, if not already paid, plus twenty per cent *ad valorem*.

- (3) Fabrics impregnated, coated or laminated with preparations of cellulose derivatives or of other artificial plastic materials.

The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent *ad valorem*.

- (4) Fabrics covered partially or fully with textile flocks or with preparations containing textile flocks such as flock printed fabrics and flock coated fabrics.

The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent *ad valorem*.

Explanation I.—“Base fabrics” means fabrics falling under sub-item (1) of this Item which are subjected to the process of embroidery or which are impregnated, coated or laminated with preparations of cellulose derivatives or of other plastic materials or which are covered partially or fully with textile flocks or with preparations containing textile flocks.

Explanation II.—This Item does not include glass fabrics or fabrics falling under Item No. 18 or Item No. 21.

Explanation III.—**Explanation II** under Item No. 19 shall, so far as may be, apply in relation to this Item as it applies in relation to that Item.

Explanation IV.—This Item does not include floor coverings, falling under Item No. 22G.”;

(v) for Item no. 22F, the following Item shall be substituted, namely:—

“22F. MINERAL FIBRES AND YARN, AND MANUFACTURES THEREFROM, IN OR IN RELATION; TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARILY CARRIED ON WITH THE AID OF POWER, THE FOLLOWING, NAMELY:—

(1) Glass fibre and yarn including glass tissues and glass wool;

Fifteen per cent *ad valorem*.

(2) Asbestos fibre and yarn;

Fifteen per cent *ad valorem*.

(3) Any other mineral fibre or yarn, whether continuous or otherwise, such as slag wool and rock wool;

Fifteen per cent *ad valorem*.

(4) Other manufactures in which mineral fibres or yarn or both predominate or predominate in weight.

Fifteen per cent *ad valorem*.

Explanation.—This Item does not include asbestos cement products.”;

(vi) in Item No. 27,—

(a) for sub-item (f), the following sub-item shall be substituted, namely:—

“(f) containers, plain, lacquered, or printed, or lacquered and printed.

Fifty per cent *ad valorem* plus two thousand rupees per metric tonne.”;

(b) the **Explanation** shall be numbered as **Explanation I**, and,—

(i) in **Explanation I**, as so numbered, for the word “casks” the words “collapsible tubes, casks” shall be substituted; and

(ii) after **Explanation I**, as so numbered, the following **Explanation** shall be inserted, namely:—

‘**Explanation II.**—In this Item, the expression “Aluminium” shall include any alloy in which aluminium predominates by weight over each of the other metals’.

THE FOURTH SCHEDULE

(See section 48)

In the First Schedule to the Additional Duties of Excise Act,—

(i) in Item No. 19,

to the appellate, the adjudicating authority and the Collector of Customs.

129. Appellate Tribunal.—(1) The Central Government shall constitute an Appeal the Tribunal to be called the Customs, Excise and Gold (Control) Appellate Tribunal consisting of as many judicial and technical members as it thinks fit to exercise the powers and discharge the functions conferred on the Appellate Tribunal by this Act.

(2) A judicial member shall be a person who has for at least ten years held a civil judicial post or who has been a member of the Central Legal Service (not below Grade I) for at least three years or who has been in practice as an advocate for at least ten years; and a technical member shall be a person who has been a member of the Indian Customs and Central Excise service—Group A and has held the post of Collector of Customs or Central Excise, Level I or any equivalent or higher post for at least three years.

(3) The Central Government shall appoint one of the members of the Appellate Tribunal to be the President thereof.

(4) The Central Government may appoint one or more members of the Appellate Tribunal to be the Vice-President, or, as the case may be, Vice-Presidents, thereof.

(5) The Vice-President shall exercise such of the powers and perform such of the functions of the President as may be delegated to him by the President by a general or special order in writing.

129A. Appeals to the Appellate Tribunal.—(1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order—

- a decision or order passed by the Collector of Customs as an adjudicating authority;
- an order passed by the Collector (Appeals) under section 128A;
- an order passed by the Board or the Appellate Collector of Customs under section 128, as it stood immediately before the appointed day;
- an order passed by the Board or the Collector of Customs, either before or after the appointed day, under section 130, as it stood immediately before that day:

Provided that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in clause (b) or clause (c) or clause (d) where—

- the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 125; or
- in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- the amount of fine or penalty determined by such order, does not exceed ten thousand rupees.

(2) The Collector of Customs may, if he is of opinion that an order passed by the Appellate Collector of Customs under section 128, as it stood immediately before the appointed day, or the Collector (Appeals) under section 128A, is not legal or proper, direct the proper officer to appeal on his behalf to the Appellate Tribunal against such order.

(3) Every appeal under this section shall be filed within three months from the date on which the order sought to the appealed against is communicated to the Collector of Customs, or as the case may be, the other party preferring the appeal.

(4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forth-five days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) of sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within, that period.

(6) An appeal to the Appellate Tribunal shall be in such form and shall be verified in such manner as may be specified by rules made in this behalf and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of two hundred rupees.

129B. Orders of Appellate Tribunal.—(1) The appellate Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made under this sub-section, unless the Appellate Tribunal has given notice to him of its intention to do so and has allowed him a reasonable opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed under this section to the Collector of Customs and the other party to the appeal.

(4) Save as otherwise provided in section 130 or section 130E, orders passed by the Appellate Tribunal on appeal shall be final.

129C. Procedure of Appellate Tribunal.—(1) The powers and functions of the Appellate Tribunal may be exercised and discharged by Benches constituted by the President from amongst the members thereof.

(2) Subject to the provisions contained in sub-sections (3) and (4), a Bench shall consist of one judicial member and one technical member.

(3) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment, shall be heard by a Special Bench constituted by the President for hearing such appeals and such Bench shall consist of not less than three members and shall include at least one judicial member and one technical member.

(4) The President or any other member of the Appellate Tribunal authorised in this behalf by the President

may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where—

- (a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 125; or
- (b) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (c) the amount of fine or penalty involved,

does not exceed ten thousand rupees.

(5) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, they shall state the point or points on which they differ and the case shall be referred by the President for hearing on such point or points by one or more of the other members of the Appellate Tribunal, and such point or points shall be decided according to the opinion of the majority of the members of the Appellate Tribunal who have heard the case including those who first heard it.

(6) Subject to the provisions of this Act, the Appellate Tribunal shall have power to regulate its own procedure and the procedure of the Benches thereof in all matters arising out of the exercise of its powers or of the discharge of its functions including the places at which the Benches shall hold their sittings.

(7) The Appellate Tribunal shall, for the purposes of discharging its functions, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (5 of 1908) when trying a suit in respect of the following matters, namely:—

- (a) discovery and inspection;
- (b) enforcing the attendance of any person and examining him on oath;
- (c) compelling the production of books of account and other documents; and
- (d) issuing commissions.

(8) Any proceeding before the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 288 and for the purpose of section 196 of the Indian Penal Code, (45 of 1960) and the Appellate Tribunal shall be deemed to be a Civil Court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).

129D. *Powers of Board or Collector of Customs to pass certain orders.*—(1) The Board may, of its own motion, call for and examine the record of any proceeding in which a Collector of Customs as an adjudicating authority has passed any decision or order under this Act for the purpose of satisfying itself as to the legality or propriety of any such decision or order and may, by order, direct such Collector to apply to the Appellate Tribunal for the determination of such points arising out of the decision or order as may be specified by the Board in its order.

(2) The Collector of Customs may, of his own motion, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority to apply to the Collector (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Collector of Customs in his order.

(3) No order shall be made under sub-section (1) or sub-section (2) after the expiry of two years from the date of the decision or order of the adjudicating authority.

(4) Where in pursuance of an order under sub-section (1) or sub-section (2), the adjudicating authority or any officer of customs authorised in this behalf by the Collector of Customs, makes an application to the Appellate Tribunal or the Collector (Appeals) within a period of three months from the date of communication of the order under sub-section (1) or sub-section (2) to the adjudicating authority, such application shall be heard by the Appellate Tribunal or the Collector (Appeals), as the case may be, as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act regarding appeals, including the provisions of sub-section (4) of section 129A shall, so far as may be, apply to such application.

129E. *Deposit, pending appeal, of duty demanded or penalty levied.*—Where in any appeal under this Chapter, the decision or order appealed against relates to any duty demanded in respect of goods which are not under the control of the customs authorities or any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the proper officer the duty demanded or the penalty levied:

Provided that where in any particular case, the Collector (Appeals) or the Appellate Tribunal is of opinion that the deposit of duty demanded or penalty levied would cause undue hardship to such person, the Collector (Appeals) or, as the case may be, the Appellate Tribunal may dispense with such deposit subject to such conditions as he or it may deem fit to impose so as to safeguard the interests of revenue.

130. *Statement of case to High Court.*—(1) The Collector of Customs or the other party may, within sixty days of the date upon which he is served with notice of an order under section 129B (not being an order relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment), by application in such form as may be specified by rules made in this behalf, accompanied, where the application is made by the other party, by a fee of two hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.

(2) On receipt of notice that an application has been made under sub-section (1), the person against whom such application has been made, may, notwithstanding that he may not have filed such an application, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).

(3) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Collector of Customs, or, as the case may be, the other party may, within six months from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition the Appellate Tribunal shall state the case and refer it accordingly.

(4) Where in the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him shall be refunded.

130A. Statement of case to Supreme Court in certain cases.—If, on an application made under section 130, the Appellate Tribunal is of opinion that, on account of conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through the President direct to the Supreme Court.

130B. Power of High Court or Supreme Court to require statement to be amended.—If the High Court or the Supreme Court is not satisfied that the statements in a case referred to it are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in that behalf.

130C. Case before High Court to be heard by not less than two judges.—(1) When any case has been referred to the High Court under section 130, it shall be heard by a Bench of not less than two judges of the High Court and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

(2) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other judges of the High Court, and such point shall be decided according to the opinion of the majority of the judges who have heard the case including those who first heard it.

130D. Decision of High Court or Supreme Court on the case stated.—(1) The High Court or the Supreme Court hearing any such case shall decide the questions of law raised therein, and shall deliver its judgment thereon containing the grounds on which such decision is founded and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgment.

(2) The costs of any reference to the High Court or the Supreme Court which shall not include the fee for making the reference shall be in the discretion of the Court.

130E. Appeal to Supreme Court.—An appeal shall lie to the Supreme Court from—

- (a) any judgment of the High Court delivered on a reference made under section 130 in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or
- (b) any order passed by the Appellate Tribunal relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment.

130F. Hearing before Supreme Court.—(1) The provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 130E as they apply in the case of appeals from decrees of a High Court;

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (1) of section 130D or section 131.

(2) The costs of the appeal shall be in the discretion of the Supreme Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 130D in the case of a judgment of the High Court.

131. Sums due to be paid notwithstanding reference, etc.—Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court, sums due to the Government as a result of an order passed under sub-section (1) of section 129B shall be payable in accordance with the order so passed.

131A. Exclusion of time taken for copy.—In computing the period of limitation specified for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order shall be excluded.

131B. Transfer of certain pending proceedings and transitional provisions.—(1) Every appeal which is pending immediately before the appointed day before the Board under section 128, as it stood immediately before that day, and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with that appeal or matter, he may be re-heard.

(2) Every proceeding which is pending immediately before the appointed day before the Central Government under section 131, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such proceeding or matter from the stage at which it was on that day as if such proceeding or matter were an appeal filed before it:

Provided that if any such proceeding or matter relates to an order where—

- (a) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 125; or
- (b) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (c) the amount of fine or penalty determined by such order,

Does not exceed ten thousand rupees, such proceeding or matter shall continue to be dealt with by the Central Government as if the said section 131 had not been substituted:

Provided further that the applicant or the other party may make a demand to the Appellate Tribunal that before proceeding further with that proceeding or matter, he may be re-heard.

(3) Every proceeding which is pending immediately before the appointed day before the Board or the Collector of Customs under section 130, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall continue to be dealt with by the Board or the Collector of Customs, as the case may be, as if the said section had not been substituted.

(4) Any person who immediately before the appointed day was authorised to appear in any appeal or proceeding

transferree under sub-section (1) or sub-section (2) shall, notwithstanding anything contained in section 146A, have the right to appear before the Appellate Tribunal in relation to such appeal or proceeding.

131C. *Definitions*.—In this Chapter—

- (a) “appointed day” means the date of coming into force of the amendments to this Act specified in Part I of the Fifth Schedule to the Finance (No. 2) Act, 1980;
- (b) “High Court” means,—
- (i) in relation to any State, the High Court for that State;
 - (ii) in relation to a Union territory to which the jurisdiction of the High Court of a State has been extended by law, that High Court;
 - (iii) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay;
 - (iv) in relation to any other Union territory, the highest court of civil appeal for that territory other than the Supreme Court of India;
- (c) “President” means the President of the Appellate Tribunal.

5. After section 146, insert,—

‘146A. *Appearance by authorised representative*.—(1) Any person who is entitled or required to appear before an officer of customs or the Appellate Tribunal in connection with any proceedings under this Act, otherwise than when required under section 108 to attend personally for examination on oath or affirmation, may, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this section, “authorised representative” means a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

- (a) his relative or regular employee; or
- (b) a custom house agent licensed under section 146; or
- (c) any legal practitioner who is entitled to practise in any civil court in India; or
- (d) any person who has acquired such qualifications as the Central Government may specify by rules made in this behalf.

(3) Notwithstanding anything contained in this section, no person who was a member of the Indian Customs and Central Excise Service—Group A and has retired or resigned from such Service after having served for not less than three years in any capacity in that Service shall be entitled to appear as an authorised representative in any proceedings before an officer of customs for a period of two years from the date of his retirement or resignation, as the case may be.

(4) No person,—

- (a) who has been dismissed or removed from Government service; or
 - (b) who is convicted of an offence connected with any proceeding under this Act, the Central Excises and Salt Act, 1944 (1 of 1944), or the Gold (Control) Act, 1968 (45 of 1968); or
 - (c) who has become an insolvent,
- shall be qualified to represent any person under section (1), for all times in the case of a person referred to in clause (a), and for such time as the Collector of Customs or the competent authority under the Central Excises and Salt Act, 1944, or the Gold (Control) Act, 1968, as the case may be, may, by order, determine in the case of a person referred to in clause (b), and for the period during which the insolvency continues in the case of a person referred to in clause (c).

(5) If any person,—

- (a) who is a legal practitioner, is found guilty of misconduct in his professional capacity by any authority entitled to institute proceedings against him, an order passed by that authority shall have

effect in relation to his right to appear before an officer of customs or the Appellate Tribunal as it has in relation to his right to practise as a legal practitioner;

- (b) who is not a legal practitioner, is found guilty of misconduct in connection with any proceedings under this Act by such authority as may be specified by rules made in this behalf, that authority may direct that he shall thenceforth be disqualified to represent any person under sub-section (1).

(6) Any order or direction under clause (b) of sub-section (4) or clause (b) of sub-section (5) shall be subject to the following conditions, namely:—

- (a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard;
- (b) any person against whom any such order or direction is made may, within one month of the making of the order or direction, appeal to the Board to have the order or direction cancelled; and
- (c) no such order or direction shall take effect until the expiration of one month from the making thereof, or, where an appeal has been preferred, until the disposal of the appeal.

PART II

AMENDMENTS IN THE CENTRAL EXCISES AND SALT ACT, 1944

1. Section 2.—Re-letter clause (a) as clause (aaa) and before clause (aaa) as so re-lettered, insert—

‘(a) “adjudicating authority” means any authority competent to pass any order or decision under this Act, but does not include the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963), Collector of Central Excise (Appeals) or Appellate Tribunal;

(aa) “Appellate Tribunal” means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962);’.

2. For sections 35, 35A and 36, substitute—

‘CHAPTER VIA

APPEALS

35. *Appeals to Collector (Appeals)*.—(1) Any person aggrieved by any decision or order passed under this Act by a Central Excise Officer lower in rank than a Collector of Central Excise may appeal to the Collector of Central Excise (Appeals) [hereafter in this Chapter referred to as the Collector (Appeals)] within three months from the date of the communication to him of such decision or order:

Provided that the Collector (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of three months.

(2) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner.

35A. *Procedure in appeal*.—(1) The Collector (Appeals) shall give an opportunity to the appellant to be heard, if he so desires.

(2) The Collector (Appeals) may, at the hearing of an appeal allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if the Collector (Appeals) is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(3) The Collector (Appeals) may, after making such further inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, or may refer the case

back to the adjudicating authority with such directions as he may think fit for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary:

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating goods or greater value or reducing the amount of refund shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against the proposed order:

Provided further that where the Collector (Appeals) is of opinion that any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, no order requiring the appellant to pay any duty not levied or paid, short-levied or short-paid or erroneously refunded shall be passed unless the appellant is given notice within the time-limit specified in section 11A to show cause against the proposed order.

(4) The order of the Collector (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Collector (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the Collector of Central Excise.

133B. Appeals to the Appellate Tribunal.—(1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order—

- (a) a decision or order passed by the Collector of Central Excise as an adjudicating authority;
- (b) an order passed by the Collector (Appeals) under section 35A;
- (c) an order passed by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963) (hereafter in this Chapter referred to as the Board) or the Appellate Collector of Central Excise under section 35, as it stood immediately before the appointed day;
- (d) an order passed by the Board or the Collector of Central Excise, either before or after the appointed day, under section 35A, as it stood immediately before that day:

Provided that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in clause (b) or clause (c) or clause (d) where—

- (i) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (ii) the amount of fine or penalty determined by such order, does not exceed ten thousand rupees.

(2) The Collector of Central Excise may, if he is of opinion that an order passed by the Appellate Collector of Central Excise under section 35, as it stood immediately before the appointed day, or the Collector (Appeals) under section 35A, is not legal or proper, direct any Central Excise Officer authorised by him in this behalf (hereafter in this Chapter referred to as the authorised officer) to appeal on his behalf to the Appellate Tribunal against such order.

(3) Every appeal under this section shall be filed within three months from the date on which the order sought to be appealed against is communicated to the Collector of Central Excise, or, as the case may be, the other party preferring the appeal.

(4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of

the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of two hundred rupees.

35C. Orders of Appellate Tribunal.—(1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such order thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, at any time within four years from the date of the order, with view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Central Excise or the other party to the appeal:

Provided that an amendment which has the effect of enhancing an assessment or reducing a refund or otherwise increasing the liability of the other party, shall not be made under this sub-section, unless the Appellate Tribunal has given notice to him of its intention to do so and has allowed him a reasonable opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed under this section to the Collector of Central Excise and the other party to the appeal.

(4) Save as provided in section 35G or section 35L, orders passed by the Appellate Tribunal on appeal shall be final.

35D. Procedure of Appellate Tribunal.—(1) The provisions of sub-sections (1), (2), (5) and (6) of section 129C of the Customs Act, 1962 (52 of 1962), shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962.

(2) Every appeal against a decision or order relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment, shall be heard by a Special Bench constituted by the President for hearing such appeals and such Bench shall consist of not less than three members and shall include at least one judicial member and one technical member.

(3) The President or any other member of the Appellate Tribunal authorised in this behalf by the President may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where—

- (a) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (b) the amount of fine or penalty involved, does not exceed ten thousand rupees.

35E. Powers of Board or Collector of Central Excise to pass certain orders.—(1) The Board may, of its own motion, call for and examine the record of any proceeding in which a Collector of Central Excise as an adjudicating authority has passed any decision or order under this Act for the purpose of satisfying itself as to the legality or propriety of any such decision or order and may, by order, direct such Collector to apply to the Appellate Tribunal for the determination of such points arising out of the decision or order as may be specified by the Board in its order.

(2) The Collector of Central Excise may, of his own motion, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority to apply to the Collector (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Collector of Central Excise in his order.

(3) No order shall be made under sub-section (1) or sub-section (2) after the expiry of two years from the date of the decision or order of the adjudicating authority.

(4) Where in pursuance of an order under sub-section (1) or sub-section (2), the adjudicating authority or the authorised officer makes an application to the Appellate Tribunal or the Collector (Appeals) within a period of three months from the date of communication of the order under sub-section (1) or sub-section (2) to the adjudicating authority, such application shall be heard by the Appellate Tribunal or the Collector (Appeals), as the case may be as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act regarding appeals, including the provisions of sub-section (4) of section 35B shall, so far as may be, apply to such application.

35F. Deposit, pending appeal, of duty demanded or penalty levied.—Where in any appeal under this Chapter, the decision or order appealed against relates to any duty demanded in respect of goods which are not under the control of central excise authorities or any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the adjudicating authority the duty demanded or the penalty levied:

Provided that where in any particular case, the Collector (Appeals) or the Appellate Tribunal is of opinion that the deposit of duty demanded or penalty levied would cause undue hardship to such person, the Collector (Appeals) or, as the case may be, the Appellate Tribunal, may dispense with such deposit subject to such conditions as he or it may deem fit to impose so as to safeguard the interests of revenue.

35G. Statement of case to High Court.—(1) The Collector of Central Excise or the other party may, within sixty days of the date upon which he is served with notice of an order under section 35C (not being an order relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment), by application in the prescribed form, accompanied, where the application is made by the other party, by a fee of two hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.

(2) On receipt of notice that an application has been made under sub-section (1), the person against whom such

application has been made, may, notwithstanding that he may not have filed such an application, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).

(3) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Collector of Central Excise, or, as the case may be, the other party may, within six months from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.

(4) Where in the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him shall be refunded.

35H. Statement of case to Supreme Court in certain cases.—If, on an application made under section 35G, the Appellate Tribunal is of opinion that, on account of conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through the President direct to the Supreme Court.

35I. Power of High Court or Supreme Court to require statement to be amended.—If the High Court or the Supreme Court is not satisfied that the statements in a case referred to it are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in that behalf.

35J. Case before High Court to be heard by not less than two judges.—(1) When any case has been referred to the High Court under section 35G, it shall be heard by a Bench of not less than two judges of the High Court and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

(2) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other judges of the High Court, and such point shall be decided according to the opinion of the majority of the judges who have heard the case including those who first heard it.

35K. Decision of High Court or Supreme Court on the case stated.—(1) The High Court or the Supreme Court hearing any such case shall decide the questions of law raised therein and shall deliver its judgment thereon containing the grounds on which such decision is founded and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgment.

(2) The costs of any reference to the High Court or the Supreme Court which shall not include the fee for making the reference shall be in the discretion of the Court.

35L. Appeal to Supreme Court.—An appeal shall lie to the Supreme Court from—

(a) any judgment of the High Court delivered on a reference made under section 35G in any case

which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court; or

- (b) any order passed by the Appellate Tribunal relating, among other things, to the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment.

35M. Hearing before Supreme Court.—(1) The provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 35L as they apply in the case of appeals from decrees of a High Court:

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (1) of section 35K or section 35N.

(2) The costs of the appeal shall be in the discretion of the Supreme Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 35K in the case of a judgment of the High Court.

35N. Sums due to be paid notwithstanding reference, etc.—Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court, sums due to the Government as a result of an order passed under sub-section (1) of section 35C shall be payable in accordance with the order so passed.

35O. Exclusion of time taken for copy.—In computing the period of limitation prescribed for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order shall be excluded.

35P. Transfer of certain pending proceedings and transitional provisions.—(1) Every appeal which is pending immediately before the appointed day before the Board under section 35, as it stood immediately before that day, and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such appeal or matter from the stage at which it was on that day:

Provided that the appellant may demand that before proceeding further with that appeal or matter, he may be re-heard.

(2) Every proceeding which is pending immediately before the appointed day before the Central Government under section 36, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such proceeding or matter from the stage at which it was on that day as if such proceeding or matter were an appeal filed before it:

Provided that if any such proceeding or matter relates to an order where—

- (a) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or
- (b) the amount of fine or penalty determined by such order, does not exceed ten thousand rupees, such proceeding or matter shall continue to be dealt with by the Central

Government as if the said section 36 had not been substituted:

Provided further that the applicant or the other party may make a demand to the Appellate Tribunal that before proceeding further with that proceeding or matter, he may be re-heard.

(3) Every proceeding which is pending immediately before the appointed day before the Board or the Collector of Central Excise under section 35A, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall continue to be dealt with by the Board or the Collector of Central Excise, as the case may be, as if the said section had not been substituted.

(4) Any person who immediately before the appointed day was authorised to appear in any appeal or proceeding transferred under sub-section (1) or sub-section (2) shall, notwithstanding anything contained in section 35Q, have the right to appear before the Appellate Tribunal in relation to such appeal or proceeding.

35Q. Appearance by authorised representative.—(1) Any person who is entitled or required to appear before a Central Excise Officer or the Appellate Tribunal in connection with any proceedings under this Act, otherwise than when required under this Act to appear personally for examination on oath or affirmation, may, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this section, "authorised representative" means a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

- (a) his relative or regular employee; or
- (b) any legal practitioner who is entitled to practise in any civil court in India; or
- (c) any person who has acquired such qualifications as the Central Government may prescribe for this purpose.

(3) Notwithstanding anything contained in this section, no person who was a member of the Indian Customs and Central Excise Service—Group A and has retired or resigned from such Service after having served for not less than three years in any capacity in that Service, shall be entitled to appear as an authorised representative in any proceedings before a Central Excise Officer for a period of two years from the date of his retirement or resignation, as the case may be.

(4) No person,—

- (a) who has been dismissed or removed from Government service; or
- (b) who is convicted of an offence connected with any proceeding under this Act, the Customs Act, 1962 (52 of 1962) or the Gold (Control) Act, 1968 (45 of 1968); or
- (c) who has become an insolvent,

shall be qualified to represent any person under sub-section (1), for all times in the case of a person referred to in clause (a), and for such time as the Collector of Central Excise or the competent authority under the Customs Act, 1962 or the Gold (Control) Act, 1968, as the case may be, may, by order, determine in the case of a person referred to in clause (b), and for the period during which the insolvency continues in the case of a person referred to in clause (c).

(5) If any person,—

- (a) who is a legal practitioner, is found guilty of misconduct in his professional capacity by any authority entitled to institute proceedings against him, an order passed by that authority shall have effect in relation to his right to appear before a Central Excise Officer or the Appellate Tribunal as it has in relation to his right to practise as a legal practitioner;

(b) who is not a legal practitioner, is found guilty of misconduct in connection with any proceedings under this Act by the prescribed authority, the prescribed authority may direct that he shall thenceforth be disqualified to represent any person under sub-section (1).

(6) Any order or direction under clause (b) of sub-section (4) or clause (b) of sub-section (5) shall be subject to the following conditions, namely:—

- (a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard;
- (b) any person against whom any such order or direction is made may, within one month of the making of the order or directions, appeal to the Board to have the order or direction cancelled; and
- (c) no such order or direction shall take effect until the expiration of one month from the making thereof, or, where an appeal has been preferred, until the disposal of the appeal.

36. *Definitions.*—In this Chapter—

- (a) “appointed day” means the date of coming into force of the amendments to this Act specified in Part II of the Fifth Schedule to the Finance (No. 2) Act, 1980;
- (b) “High Court” means,—
 - (i) in relation to any State, the High Court for that State;
 - (ii) in relation to a Union territory to which the jurisdiction of the High Court of a State has been extended by law, that High Court;
 - (iii) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay;
 - (iv) in relation to any other Union territory, the highest court of civil appeal for the territory other than the Supreme Court of India;
- (c) “President” means the President of the Appellate Tribunal.

3. Before section 36A, insert—

“CHAPTER VIB

PRESUMPTION AS TO DOCUMENTS”.

PART III

AMENDMENTS IN THE GOLD (CONTROL) ACT, 1968

1. Section 2,—

(i) For clause (a) substitute—

“(a) “adjudicating authority” means an authority competent to pass any order or decision under this Act, but does not include the Administrator, Collector (Appeals) or Appellate Tribunal;

(aa) “Administrator” means the Administrator appointed under section 4;

(aaa) “Appellate Tribunal” means the Customs, Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962 (52 of 1962);”;

(ii) After clause (e), insert—

“(ee) “Collector (Appeals)” means a Collector of Central Excise (Appeals) or a Collector of Customs (Appeals) appointed under section 4 to be a Collector (Appeals) for the purposes of this Act;”.

2. Section 4 in sub-section (4), omit “or under clause (a) of sub-section (1) of section 80 or under section 81”.

3. In Chapter XIV, for the heading, substitute—

“ADJUDICATION AND APPEALS”.

4. For sections 80, 81 and 82, substitute—

“80. *Appeals to Collector (Appeals).*—(1) Any person aggrieved by any decision or order passed under this

Act by a Gold Control Officer lower in rank than a Collector of Central Excise or of Customs may appeal to the Collector (Appeals) within three months from the date of the communication to him of such decision or order:

Provided that the Collector (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of three months.

(2) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner.

80A. *Procedure in appeal.*—(1) The Collector (Appeals) shall give an opportunity to the appellant to be heard, if he so desires.

(2) The Collector (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Collector (Appeals) is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable.

(3) The Collector (Appeals) may, after making such further inquiry as may be necessary, pass such order as he thinks fit confirming, modifying or annulling the decision or order appealed against, or may refer the case back to the adjudicating authority with such directions as he may think fit for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary:

Provided that an order enhancing any penalty or fine in lieu of confiscation or confiscating things of greater value shall not be passed unless the appellant has been given a reasonable opportunity of showing cause against, the proposed order.

(4) The order of the Collector (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reasons for the decision.

(5) On the disposal of the appeal, the Collector (Appeals) shall communicate the order passed by him to the appellant, the adjudicating authority and the Collector of Central Excise or of Customs.

81. *Appeals to the Appellate Tribunal.*—(1) Any person aggrieved by any of the following orders may appeal to the Appellate Tribunal against such order—

(a) a decision or order passed by the Collector of Central Excise or of Customs as an adjudicating authority;

(b) an order passed by the Collector (Appeals) under section 80A;

(c) an order passed by the Administrator, Collector of Central Excise or of Customs or the Appellate Collector of Customs under section 80, as it stood immediately before the appointed day;

(d) an order passed by the Administrator, either before or after the appointed day, under section 81, as it stood immediately before that day:

Provided that the appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in clause (b) or clause (c) or clause (d) where,—

(i) the value of the thing confiscated without option having been given to the owner thereof to pay a fine in lieu of confiscation under section 73; or

(ii) the amount of fine or penalty determined by such order, does not exceed ten thousand rupees.

(2) The Administrator may, if he is of opinion that an order passed by the Collector of Central Excise or of Customs or the Appellate Collector of Customs under clause (b) of sub-section (1) of section 80, as it stood immediately before the appointed day, is not legal or proper, direct an officer authorised by him in this behalf

(hereafter in this Chapter referred to as the authorised officer) to appeal on his behalf to the Appellate Tribunal against such order.

(3) The Collector of Central Excise or of Customs, may, if he is of opinion that an order passed by the Collector (Appeals) under section 80A is not legal or proper direct the authorised officer to appeal on his behalf to the Appellate Tribunal against such order.

(4) Every appeal under this section shall be filed within three months from the date on which the order sought to be appealed against is communicated to the Collector of Central Excise or of Customs, or, as the case may be, the other party preferring the appeal.

(5) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (4).

(6) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (4) or sub-section (5), if it is satisfied that there was sufficient cause for not presenting it within that period.

(7) An Appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2) or sub-section (3) or a memorandum of cross-objections referred to in sub-section (5), be accompanied by a fee of two hundred rupees.

81A. *Orders of Appellate Tribunal.*—(1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the authority which passed such decision or order with such directions as the Appellate Tribunal may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary.

(2) The Appellate Tribunal may, at any time within four years from the date of the order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Central Excise or of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing any penalty or fine in lieu of confiscation or confiscating things of greater value shall not be made under this sub-section unless the Appellate Tribunal has given notice of its intention to do so, to the other party and has allowed him a reasonable opportunity of being heard.

(3) The Appellate Tribunal shall send a copy of every order passed under this section to the Collector of Central Excise or of Customs and the other party to the appeal.

(4) Save as otherwise provided in section 82B, orders passed by the Appellate Tribunal on appeal shall be final.

81B. *Procedure of Appellate Tribunal.*—(1) The provisions of sub-sections (1), (2), (5) and (6) of section 129C of the Customs Act, 1962 (52 of 1962), shall apply to the Appellate Tribunal in the discharge of its functions under this Act as they apply to it in the discharge of its functions under the Customs Act, 1962.

(2) The President or any other member of the Appellate Tribunal authorised in this behalf by the President may, sitting singly, dispose of any case which has been allotted to the Bench of which he is a member where—

- (a) the value of the thing confiscated without option have been given to the owner thereof to pay a fine in lieu of confiscation under section 73; or
- (b) the amount of fine or penalty involved,

does not exceed ten thousand rupees.

82. *Powers of the Administrator or Collector of Central Excise or of Customs to pass certain orders.*—(1) The Administrator may, of his own motion, call for and examine the record of any proceeding in which a Collector of Central Excise or of Customs as an adjudicating authority has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such Collector to apply to the Appellate Tribunal for the determination of such points arising out of the decision or order as may be specified by the Administrator in his order.

(2) The Collector of Central Excise or of Customs may, of his own motion, call for and examine the record of any proceeding in which an adjudicating authority subordinate to him has passed any decision or order under this Act for the purpose of satisfying himself as to the legality or propriety of any such decision or order and may, by order, direct such authority to apply to the Collector (Appeals) for the determination of such points arising out of the decision or order as may be specified by the Collector of Central Excise or of Customs in his order.

(3) No order shall be made under sub-section (1) or sub-section (2) after the expiry of two years from the date of the decision or order of the adjudicating authority.

(4) Where in pursuance of an order under sub-section (1) or sub-section (2), the adjudicating authority or the authorised officer makes an application to the Appellate Tribunal or the Collector (Appeals) within a period of three months from the date of communication of the order under sub-section (1) or sub-section (2) to the adjudicating authority, such application shall be heard by the Appellate Tribunal or the Collector (Appeals), as the case may be, as if such application were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act regarding appeals, including the provisions of sub-section (5) of section 81, shall, so far as may be, apply to such application.

82A. *Deposit, pending appeal, of penalty levied.*—Where in any appeal under this Chapter, the decision or order appealed against relates to any penalty levied under this Act, the person desirous of appealing against such decision or order shall, pending the appeal, deposit with the adjudicating authority the penalty levied:

Provided that where in any particular case, the Collector (Appeals) or the Appellate Tribunal is of opinion that the deposit of penalty levied would cause undue hardship to such person, the Collector (Appeals) or, as the case may be, the Appellate Tribunal may dispense with such deposit subject to such conditions as he or it may deem fit to impose.

82B. *Statement of case to High Court.*—(1) The Collector of Central Excise or of Customs or the other party may, within sixty days of the date upon which he is served with notice of an order under section 81A, by application in the prescribed form, accompanied, where the application is made by the other party, by a fee of two hundred rupees, require the Appellate Tribunal to refer to the High Court any question of law arising out of such order and, subject to the other provisions contained in this section, the Appellate Tribunal shall, within one hundred and twenty days of the receipt of such application, draw up a statement of the case and refer it to the High Court:

Provided that the Appellate Tribunal may, if it is satisfied that the applicant was prevented by sufficient

cause from presenting the application within the period hereinbefore specified, allow it to be presented within a further period not exceeding thirty days.

(2) On receipt of notice that an application has been made under sub-section (1), the person against whom such application has been made, may, notwithstanding that he may not have filed such an application, file, within forty-five days of the receipt of the notice, a memorandum of cross-objections verified in the prescribed manner against any part of the order in relation to which an application for reference has been made and such memorandum shall be disposed of by the Appellate Tribunal as if it were an application presented within the time specified in sub-section (1).

(3) If, on an application made under sub-section (1), the Appellate Tribunal refuses to state the case on the ground that no question of law arises, the Collector of Central Excise or of Customs, or, as the case may be, the other party may, within six months from the date on which he is served with notice of such refusal, apply to the High Court and the High Court may, if it is not satisfied with the correctness of the decision of the Appellate Tribunal, require the Appellate Tribunal to state the case and to refer it, and on receipt of any such requisition, the Appellate Tribunal shall state the case and refer it accordingly.

(4) Where in the exercise of its powers under sub-section (3), the Appellate Tribunal refuses to state a case which it has been required by an applicant to state, the applicant may, within thirty days from the date on which he receives notice of such refusal, withdraw his application and, if he does so, the fee, if any, paid by him, shall be refunded.

82C. Statement of case to Supreme Court in certain cases.—If on an application made under section 82B, the Appellate Tribunal is of opinion that, on account of conflict in the decisions of High Courts in respect of any particular question of law, it is expedient that a reference should be made direct to the Supreme Court, the Appellate Tribunal may draw up a statement of the case and refer it through the President direct to the Supreme Court.

82D. Power of High Court or Supreme Court to require statement to be amended.—If the High Court or the Supreme Court is not satisfied that the statements in a case referred to it are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Appellate Tribunal for the purpose of making such additions thereto or alterations therein as it may direct in that behalf.

82E. Case before High Court to be heard by not less than two judges.—(1) When any case has been referred to the High Court under section 82B, it shall be heard by a Bench of not less than two judges of the High Court and shall be decided in accordance with the opinion of such judges or of the majority, if any, of such judges.

(2) Where there is no such majority, the judges shall state the point of law upon which they differ and the case shall then be heard upon that point only by one or more of the other judges of the High Court and such point shall be decided according to the opinion of the majority of the judges who have heard the case including those who first heard it.

82F. Decision of High Court or Supreme Court on the case stated.—(1) The High Court or the Supreme Court hearing any such case shall decide the questions of law raised therein and shall deliver its judgment thereon containing the grounds on which such decision is founded and a copy of the judgment shall be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal which shall pass such orders as are necessary to dispose of the case in conformity with such judgment.

(2) The costs of any reference to the High Court or the Supreme Court which shall not include the fee for making the reference shall be in the discretion of the Court.

82G. Appeal to Supreme Court.—An appeal shall lie to the Supreme Court from any judgment of the High Court delivered on a reference made under section 82B in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after the passing of the judgment, the High Court certifies to be a fit one for appeal to the Supreme Court.

82H. Hearing before Supreme Court.—(1) The provisions of the Code of Civil Procedure, 1908, (5 of 1908) relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 82G as they apply in the case of appeals from decrees of a High Court:

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (1) of section 82F or section 82-I.

(2) The costs of the appeal shall be in the discretion of the Supreme Court.

(3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 82F in the case of a judgment of the High Court.

82-I. Sums due to be paid notwithstanding reference, etc.—Notwithstanding that a reference has been made to the High Court or the Supreme Court or an appeal has been preferred to the Supreme Court, sums due to the Government as a result of an order passed under sub-section (1) of section 81A shall be payable in accordance with the order so passed.

82J. Exclusion of time taken for copy.—In computing the period of limitation prescribed for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal or making the application was not furnished with a copy of the order when the notice of the order was served upon him, the time requisite for obtaining a copy of such order shall be excluded.

82K. Transfer of certain pending proceedings and transitional provisions.—(1) Every appeal which is pending immediately before the appointed day before the Administrator or the Collector of Central Excise or of Customs under section 80, as it stood immediately before that day and any matter arising out of or connected with such appeal and which is so pending shall stand transferred on that day to the Appellate Tribunal or the Collector (Appeals), as the case may be, and the Appeal Tribunal or the Collector (Appeals) may proceed with such appeal or matter from the state at which it was on that day:

Provided that the appellant may demand that before proceeding further with that appeal or matter, he may be re-heard.

(2) Every proceeding which is pending immediately before the appointed day before the Central Government under section 82, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall stand transferred on that day to the Appellate Tribunal and the Appellate Tribunal may proceed with such proceeding or matter from the stage at which it was on that day as if such proceeding or matter were an appeal filed before it:

Provided that the applicant or the other party may demand that before proceeding further with that proceeding or matter, he may be re-heard.

(3) Every proceeding which is pending immediately before the appointed day before the Administrator under section 81, as it stood immediately before that day, and any matter arising out of or connected with such proceeding and which is so pending shall continue to be dealt with by the Administrator as if the said section had not been substituted.

(4) Any person who immediately before the appointed day was authorised to appear in any appeal or proceeding transferred under sub-section (1) or sub-section (2) shall, notwithstanding anything contained in section 101 A have the right to appear before the Appellate Tribunal in relation to such appeal or proceeding.

82L. *Definitions.*—In this Chapter—

- (a) "appointed day" means the date of coming into force of the amendments to this Act specified in Part III of the Fifth Schedule to the Finance (No. 2) Act, 1980;
- (b) "High Court" means,—
 - (i) in relation to any State, the High Court for that State;
 - (ii) in relation to a Union territory to which the jurisdiction of the High Court of a State has been extended by law, that High Court;
 - (iii) in relation to the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, the High Court at Bombay;
 - (iv) in relation to any other Union territory, the highest court of civil appeal for that territory other than the Supreme Court of India;
- (c) "President" means the President of the Appellate Tribunal.

5. Section 83, in sub-section (1) and (3), omit "or exercising any powers of revision".

6. Omit section 84.

7. After section 101, insert,—

'101A. *Appearance by authorised representative.*—

(1) Any person who is entitled or required to appear before a Gold Control Officer or the Appellate Tribunal in connection with any proceedings under this Act, otherwise than when required under this Act to appear personally for examination on oath or affirmation, may, subject to the other provisions of this section, appear by an authorised representative.

(2) For the purposes of this section "authorised representative" means person authorised by the person referred to in sub-section (1) to appear on his behalf, being—

- (a) his relative or regular employee; or
- (b) any legal practitioner who is entitled to practise in any civil court in India; or
- (c) any person who has acquired such qualifications as the Central Government may prescribe for this purpose.

(3) Notwithstanding anything contained in this section, no person who was a member of the Indian Customs and Central Excise Service—Group A and has retired or resigned from such service after having served for not less

than three years in any capacity in that Service shall be entitled to appear as an authorised representative in any proceedings before a Gold Control Officer for a period of two years from the date of his retirement or resignation, as the case may be.

(4) No person,—

- (a) who has been dismissed or removed from Government service; or
- (b) who is convicted of an offence connected with any proceeding under this Act, the Customs Act, 1962 (52 of 1962), or the Central Excises and Salt Act, 1944 (1 of 1944); or
- (c) who has become an insolvent,

shall be qualified to represent any person under sub-section (1), for all times in the case of a person referred to in clause (a), and for such time as the Collector of Central Excise or of Customs or the competent authority under the Customs Act, 1962, or the Central Excises and Salt Act, 1944, as the case may be, may, by order, determine in the case of a person referred to in clause (b), and for the period during which the insolvency continues in the case of a person referred to in clause (c).

(5) If any person,—

- (a) who is a legal practitioner, is found guilty of misconduct in his professional capacity by any authority entitled to institute proceedings against him, an order passed by that authority shall have effect in relation to his right to appear before a Gold Control Officer or the Appellate Tribunal as it has in relation to his right to practise as a legal practitioner;
- (b) who is not a legal practitioner, is found guilty of misconduct in connection with any proceedings under this Act by the prescribed authority, the prescribed authority may direct that he shall thenceforth be disqualified to represent any person under sub-section (1).

(6) Any order or direction under clause (b) of sub-section (4) or clause (b) of sub-section (5) shall be subject to the following conditions, namely:—

- (a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard;
- (b) any person against whom any such order or direction is made may, within one month of the making of the order or direction, appeal to the Administrator to have the order or direction cancelled; and
- (c) no such order or direction shall take effect until the expiration of one month from the making thereof, or, where an appeal has been preferred, until the disposal of the appeal.

8. Section 114, in sub-section (2), in clause (e), omit sub-clause (iii).

GENERAL ADMINISTRATION DEPARTMENT

C-SECTION

ORDERS

Simla-171002, the 2nd January, 1981

No. GAD (GI) 6 (F) 34/76 (C).—The Order No. 315/1/80-F (P.), dated the 3rd November, 1980, issued by the Government of India, Ministry of Information and Broadcasting, New Delhi and published in the Gazette of India Part-II, Section 3, Sub-section (ii) is hereby republished for information of general public.

HEM CHAND.
Deputy Secretary.

Copy of Order No. 315/1/80-F (P) dated 3-11-1980, received from Desk Officer, Government of India, Ministry of Information and Broadcasting, New Delhi, addressed to the Chief Secretaries to all the State Governments and others.

ORDER

S.O...... In pursuance of the directions issued under the provision of each of the enactments specified in the First Schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O. 3792, dated the 2nd December, 1966 the Central Government after considering recommendations of the Films Advisory Board, Bombay hereby approves the films specified in column 2 of the Schedule annexed hereto in all its/their language versions to be of the description specified against it/each in column 6 of the said schedule.

SCHEDULE

Sl. No.	Title of the Film	Length of the film in metres	Name of the applicant	Name of the producer	Brief whether a synopsis scientific film or for educational purpose of a film dealing with news current events of documentary film
1	2	3	4	5	6
1.	Maharashtra News No. 349.	265.00 m.	Directorate General of Information and Public Relations, Government of Maharashtra. Film Center, 68-Tardeo Road, Bombay-34.		News and Current Events. Release in Maharashtra Circuit.
2.	Indian News Review No. 1665 (National).	227.00 m.	Films Division, (Govt. of India) 24-Peddar Road, Bombay-26.		News and current Events. General Release.
3.	Indian News Review No. 1665 (Eastern).	290.00 m.	-do-		News and Current. Release in Eastern Circuit.
4.	You and Your police	284.38 m.	Issar Films, 2 Mitra Milan 68. Chapel Road, Bombay-50.		Documentary. General Release.
5.	Mahiti Chitra No. 331	158.50 m.	Asstt. Director of Information (Films) C/o Ramnord R. Laboratories 77, Annie Basant Road Bombay-18.		News and Current Events, Release in Gujarat Circuit.
6.	Indian News Review No. 1666 (National).	204.00 m.	Films Division Government of India, 24-Peddar Road, Bombay.		News and Current Events. General Release.
7.	Indian News review No. 1666 (Southern).	281.00 m.	-do-		News and Current Events. Release in Southern Circuit.
8.	Uttar Pradesh Samachar 78.	292.60 m.	Dhirendra Pande, Producer Newreels Information and Public Relations Department, U.P. Lucknow.		News and Current Events. Release in U.P. Circuit.
9.	Her Future.	50.20 m	Films Division (Govt. of India) 24-Peddar Road, Bombay-26.		Educational. General Release.
10.	Nirnay	538.00 m.	National Education and Information Film Ltd., National House Apollo Bounder, Bombay-39.		Documentary General Release.

Simla-2, the 2nd January, 1981

No. GAD (GI)-6 (f)-34/76 (C).—The Order No. 315/1/80-F (P)., dated 13th November, 1980 issued by the Government of India, Ministry of Information and Broadcasting, New Delhi and published in the gazette of India, Part-II, Sub-section (ii) of Section 8 is hereby republished for informaton of general public.

HEM CHAND,
Deputy Secretary.

GOVERNMENT OF INDIA
MINISTRY OF INFORMATION AND BROADCASTING
ORDER

New Delhi, the 13th November, 1980

No. S.O..... In pursuance of the directions issued under the provision of each of the enactments specified in the first Schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O. 3792.. dated the 2nd December, 1966 the Central Government after considering recommendations of the Films Advisory Board, Bombay hereby approves the Films specified in column 2 of the Schedule annexed hereto in all its/their language versions to be of the description specified against it/each in column 6 of the said schedule.

SCHEDULE

Sl. No.	Title of the Films	Length of the film in metres	Name of the applicant	Name of the producer	Brief whether a synopsis scientific film or for educational purpose of a film dealing with news current events of documentary film
1	2	3	4	5	6
1.	Mahiti Chitra No. 332.	158.50 m.	Assistant Director of Informa-tion (Films) Govt. of Gujarat, Bombay.		News and Current Events. Release in Gujarat Circuit.
2.	Swarga Seema	492.92 m.	K. S. Nivas, 28/S.R.T. Post, Hyderabad 16.		Documentary, Release in Andhra Pradesh Circuit.
3.	Ganga Pul	580.00 m.	M. Jha. Film Editor, Govt. of Bihar, Patna.		Documentary Release in Bihar Circuit.
4.	Indian News Review No. 1669 (National).	219.00 m.	Films Div. (Govt. of India) 24-Peddar Road, Bombay-26.		News and Current Events General Release.

1	2	3	4	5	6
5.	Indian News Review No.1669 (Eastern).	288.00 m.	Films Div., (Govt. of India) 20-Pedder Road Bombay-26.		News and Current events. Release in Eastern Circuit.
6.	Maharashtra News No. 350.	284.00 m.	Directorate General of Information and Public Relations, Govt. of Maharashtra, Film Centre, 68 Tardeo Road, Bombay-34.		New and Current Events Release in Maharashtra Circuit.
7.	Varta Tarangini No. 3.	222.30 m.	A. P. State Film Development Corpn. Ltd., "Gruhakalpa". M.J. Road, Hyderabad-1.		News and Current Events. Release in Andhra Pradesh Circuit.
8.	I.N.R. News Magazine No. 6.	219.00 m.	Films Div. (Govt. of India) 24-Peddar Road, Bombay-25.		News and Current Events General Release.
9.	The Barriers of Belief.	369.00 m.	Ishwar B. Mahant, Sri Hanuman Bldg. Picket Road, Bombay-26.		Documentary General Release.
10.	Indian News Review No. 1670 (National).	231.00 m.	Films Div. (Govt. of India) 24-Peddar Road Bombay-26.		News and Current Events. General Release.
11.	Indian News Review (No. 1670 (Southern)).	298.00 m.	-do-		News and Current Events. Release in Southern Circuit.
12.	Surya Grahan 1980.	339.55 m.	R.K. Sharma, C/o Sh. M. H. Naik, Bombay Film Lab., Dadar, Bombay.		Documentary. General Release.

[File No. 315/1/80-F (P)].

Sd/-
R. S. SHARMA,
Under Secretary.

Simla-171002, the 6th January, 1981

No. GAD (GI)-6 (F)-34/76 (C).—The Order No. 808/7/80-G (C), dated the 11th November, 1980 issued by the Government of India, Ministry of Information and Broadcasting, New Delhi and published in the Gazette of India, Part-II, Section 3, Sub-Section (ii) is hereby republished for information of general public.

HEM CHAND,
Deputy Secretary.

GOVERNMENT OF INDIA
MINISTRY OF INFORMATION AND BROADCASTING
ORDER

New Delhi, -1, the 11th November, 1980

No. S.O.—In pursuance of the directions issued under the provision of each of the enactments specified in the First Schedule to the order of the Government of India in the Ministry of Information and Broadcasting No. S.O. 3792, dated the 2nd December, 1966 the Central Government after considering recommendations of the Films Advisory Board, Bombay hereby approves the film specified in column 2 of the Schedule annexed hereto in all its language versions to be of the description specified against it in each column 6 of the said Schedule.

SCHEDULE

Sl. No.	Title of the film	Length of the film in ft.	Name of the applicant	Name of the producer	Brief whether a synopsis scientific film or for educational purpose of a film dealing with new current events or documentary film
1	2	3	4	5	6
1.	ARRIVAL	1795	Films Division, Govt. of India, 24-Peddar Road, Bombay.		Documentary General Release.

[File No. 808/7/80-F. (C)]

R. S. SHARMA,
Under Secretary to the
Government of India, Tel: 384995.

भाग 7- भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा
निर्वाचन सम्बन्धी अधिसूचनाएं

शून्य

अनुपूरक

शून्य

PART V

In the Court of Shri R. C. Sharma, Sub-Judge 1st Class,
Hamirpur (H.P.)

Civil Suit No. 38 of 1981

Gitan Devi

Versus

Smt. Vidya Devi wd/o Ghurgar, r/o Tika Bhakreri,
Tappa Bumson, Tehsil and District Hamirpur (H.P.).

Whereas it has been proved to the satisfaction of this Court that the above noted defendant cannot be served in ordinary course of service as the summons issued several times in her name have come back unserved. Now this proclamation under Order 5, Rule 20, C.P.C. is hereby issued against her requiring the above named defendant to appear in this court on 7-5-81 at 10 a.m. personally or through an authorised agent or pleader to defend the case failing which an *ex-parte* proceeding shall be taken against her.

Given under my hand and the seal of the court this
13th day of April, 1981.

Seal.

R. C. SHARMA,
Sub-Judge, 1st Class,
Hamirpur.